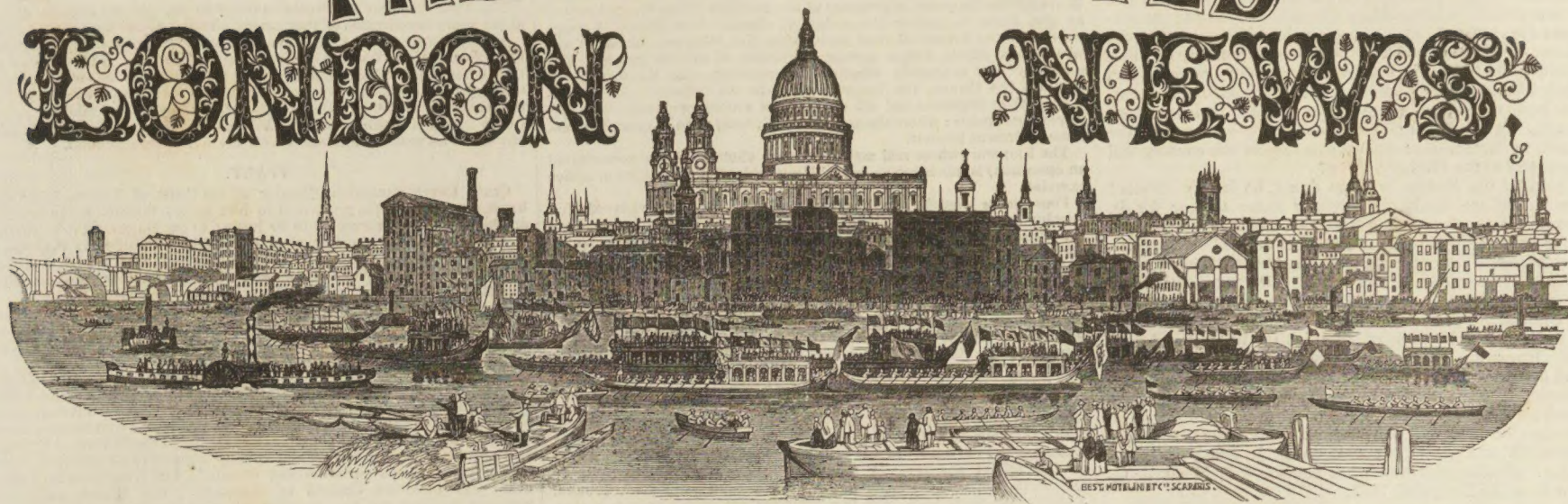


# THE ILLUSTRATED LONDON NEWS



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SATURDAY, APRIL 23, 1853.

[SIXPENCE { WITH SUPPLEMENT GRATIS.

## THE BUDGET.

WE think we but echo the general opinion of the country when we state that the Budget introduced on Monday night by Mr. Gladstone was the most able, comprehensive, far-sighted, and practicable scheme of finance that has been laid before the Legislature since the memorable Budget of Sir Robert Peel in 1844. Of that great fiscal reform it is the long-delayed, but necessary completion. Mr. Gladstone is thoroughly imbued with the principles of his illustrious predecessor. Like him, he aspires to legislate not for a class but for a nation. Like him, he refuses to "give up to party what was meant for mankind," and soars far above the narrow common places and stereotyped routine of red tapists and factious partizans; and surveys with impartial justice the claims, the burdens, the rights, and the necessities of all classes of the community. The test of Ministerial capability in our day is *Finance*. From that test Mr. Gladstone and his colleagues have not shrunk; and history will record that, whatever their merits or demerits may have been in the other functions and objects of Government, they introduced a measure of financial policy worthy alike of a great nation and of a wise statesmanship.

We cannot be expected to enter into a detail of the various measures and sub-measures which it took Mr. Gladstone five hours to expound to the House of Commons, in a singularly concise, ample, and lucid oration. It will be sufficient that we draw attention to the main points of a project, destined, we have no doubt, to remain but for a short time in the embryo condition of a subject of debate, but to pass, without delay, into the broad and palpable vitality of a legislative enactment. So multifarious and comprehensive is it, that it scarcely leaves untouched, unmodified, unassailed, or unamended, any of the greater or lesser sources of the national income. It provides for the renewal of the Property and Income-tax, and for its extinction at the end of seven years; it assimilates real to personal property in its liability to the Legacy-duty; it proposes to levy an additional duty of small amount on Irish and Scotch whiskey; it abolishes in one grand swoop the onerous and foolish Excise-duty upon soap and cleanliness; it extends the reform of the Customs to upwards of 120 trifling articles which are to be struck out of the tariff, and to about as many more which are to be charged at a lower and yet more productive rate of duty. In addition to all these—sufficient of themselves to earn for the Budget the title of magnificent—it provides for the reduction in the short period of three years of the Tea-duties to the uniform rate of

one shilling per pound. This is a measure that has long been advocated by the profoundest thinkers and economists of our day. But the reforms of this unparalleled Budget do not end here. Among the minor, but by no means unimportant subjects which Mr. Gladstone has included in his "long range," are the reduction of the Advertisement-duty from eighteenpence to sixpence—the abolition of the Stamp-duty upon newspaper supplements—the remission and the revision of the Post-horse Duty, and the Assessed Taxes generally. The success of Lord Robert Grosvenor's motion has doubtless led to the favour which has been shown to that small, but troublesome and influential class, the attorneys, in the proposed remission of the annual duty which they now pay for permission to practice their profession. No one will begrudge them the boon. Of a less popular character will be the proposed increase in various trade licences; but it is probable that, even the classes which may feel themselves aggrieved by this increase of burden thrown upon them, will ultimately admit that they will receive more than compensation in the reduction of the Tea-duties, the reform of the tariff, and the gradual abolition of the Property and Income-tax. The reformation to be wrought by the substitution of penny receipt-stamps upon all payments above £5, for the old, costly, and continually-evaded system of *ad valorem* duties, will scarcely be so great as the country might expect, or as the Chancellor of the Exchequer might have made it. A penny receipt-stamp upon all money payments whatsoever would have been a simpler and far more productive tax, and one that would not have been felt as a burden by the humblest of traders or of purchasers. No one would have begrudged a penny receipt-stamp on the payment of sums under twenty shillings, as no one begrudges the penny stamp upon a letter.

We must turn, however, to the more salient points of Mr. Gladstone's Budget. We rejoice to see that the right honourable gentleman has had the courage to resist the popular clamour directed against certain vital portions of the Property and Income-tax; and that he has, at the same time, braved the opposition of a minority in and out of Parliament, in extending its operation to Ireland—long unjustly excluded from it—and to the possessors of incomes ranging between £100 and £150 per annum. The professional classes, though denied the favour which they sought to obtain at the expense of fundholders, annuitants, and all the non-professional classes, will have the satisfaction of seeing that both their real and imaginary griev-

ances in relation to their incomes will speedily disappear, and that the paternal Chancellor of the Exchequer has kindly provided for the diminution of the impost in two years from this date, and for its extinction in seven. Whatever outcry may be excited in Ireland by the extension of the tax to that country, this much is certain, the burden will not fall on the shoulders of the poor or the destitute. If there be no property and no income in Ireland, as some Irishmen would have us believe, Ireland will have nothing to pay. If, on the contrary, there be property and income in Ireland, no just Irishman in possession of either should or will object to pay his quota, and to consider himself in this respect as the equal of an Englishman. It is probable, too, that the extension of the tax to incomes between £100 and £150 per annum will excite some little disapprobation among the persons thus for the first time rendered liable. But their complaints will excite little sympathy, and they may think themselves fortunate in being assessed at a lower rate than their fellow-citizens, and in having enjoyed a nine years' immunity from an impost which, in strict justice, they ought to have borne during the whole of that period.

Next to the total abolition of the Legacy-duty, its extension to real as well as to personal estate will prove one of the most popular acts that any Ministry could have brought forward. It will yield a large amount of revenue; easily collected; free from all imputation of partiality or injustice; and will, at the same time, be a valuable instrument in the hands of future financiers for rendering possible the reduction or abolition of other taxes which may be found to affect injuriously the health, the morals, the industry, or the subsistence of the people.

Though we cannot afford space to run over and expatiate upon every item in so miscellaneous, yet, at the same time, so vast and coherent a scheme, we cannot avoid rendering our especial tribute of thanks to the Chancellor of the Exchequer for the boldness he has displayed in dealing with the Excise-duty on soap. We trust that an available surplus next year will enable the same sagacious statesman, to whom we are indebted for the one boon, to extend to us a second still more to be prized in a free and enlightened country. Although we are grateful for the removal of the tax upon cleanliness, we shall be still more grateful for the removal of the taxes upon literature and education comprised under the head of paper duties and newspaper stamps. It is not, we believe, for want of the will, but for want of the means, that this remission has not been already decided upon. It is, however, but a question of time, and come when that time may



HALE'S ROCKET FACTORY, AT ROTHERHITHE.—(SEE NEXT PAGE.)



we shall reckon not only upon the sympathy, but upon the support of Mr. Gladstone and his colleagues.

Upon the question of the Tea-duties we have repeatedly expressed our opinion. There is not a statesman worthy of the name, there is not a politician in or out of Parliament, who has given the subject a moment's thought, who is not decidedly favourable on fiscal, as well as on economical and commercial grounds, to the reduction of those duties to 1s. per lb. Some proposed that the reduction should be immediate; others that it should be extended over five, seven, or even ten years, but all agreed that the change, however effected, would be wise and beneficial, and that any temporary loss to the revenue would speedily be compensated by a largely increased consumption, and by the incalculable extension of our trade with one of the richest and most populous nations in the world. To effect this object alone is to deserve well of the country, and we have no fear that in this respect the country will prove ungrateful to the Ministry.

Every part of the Budget will, no doubt, be keenly debated. But there is not, we think, the slightest cause to fear for its final triumph. No such project has dazzled and satisfied the public since the days when Sir Robert Peel first entered the lists as a financial reformer. The splendid and yearly-increasing success which attended that statesman's measures is the justification and the cause of the present Budget. It carries a great work a step nearer to completion, and sets a new example to the nations of the world of the true fiscal policy which it is their interest and duty to pursue. Free-trade is susceptible of yet illimitable development; and surrounding states, kingdoms, and empires, when they see how much we are profiting by it, will awake from their present apathy, and augment our prosperity by looking after their own.

The Budget of 1854 laid the foundation of the security and happiness which, as a nation, we now, under the favour of Providence, enjoy. Similar, and even larger benefits will, in all probability, flow from the Budget of 1855.

#### HALE'S ROCKET FACTORY AT ROTHERHITHE.

AN event of ten days since invests the barren locality, pictured upon the preceding page, with extraordinary interest. The circumstances are briefly these. In the *Times* of the 15th appeared the announcement that upon intelligence received by the Secretary of State for the Home Department and the Commissioners of Police, active measures had been taken to substantiate the charges which have long been vaguely preferred against M. Kossuth and his adherents. "Upon this legal information," said our contemporary, "a house in the occupation of M. Kossuth was searched yesterday morning at an early hour by the competent authorities, acting, we presume, under the Secretary of State's warrant; and the result of this investigation was the discovery of a large store of arms, ammunition, and materials of war."

This announcement was, it will be seen in another column, the subject of conversation in the House of Commons on Friday. "Nevertheless, who the persons are against whom proceedings have been taken, Lord Palmerston," says the *Times*, "has not told the House; but, neither has he stated who they are not. The refusal of the Minister to exonerate M. Kossuth from the suspicion which his friends were endeavouring to shake off, is at least strong presumptive evidence that Lord Palmerston does not hold it to be altogether unfounded; and, for the present, we must be allowed to retain an opinion which was not taken up on light grounds, and can only be refuted by positive evidence."

The premises upon which the seizure has been made are the rocket-factory of Mr. Hale, on the west bank of the Surrey-canal, near the Plough-bridge, at Rotherhithe. In the building shown in the centre of the view are manufactured the rockets, which are then placed in the shed shown on the left; the premises in the rear being a rice-mill. Mr. Hale is a well-known inventor, and has been for some years past engaged in perfecting a war rocket, which rotates on its axis, like a rifle-ball, and carries no stick; his patent for which he is stated by his son to have sold to America, Denmark, Switzerland, and other foreign powers. It is further stated that the rockets which were thus seized were manufactured upwards of three years ago. On Saturday last they were put on board barges in the river, and conveyed to the Royal Arsenal, at Woolwich, and have, with a large quantity of composition for filling rockets, been since placed in a safe locality.

The *Daily News* states that Kossuth's connection with the affair is explained by his being known to Mr. Hale, and having suggested improvements in rockets of his manufacture.

#### NAVAL AND MILITARY INTELLIGENCE.

**DEVONPORT.**—The *Leander*, 50, Captain King, has arrived from Portsmouth. She was towed into harbour by the *Cyclops* to be fitted to take the Earl of Ellesmere to the United States. She is to remain at New York during the Great Exhibition in that city. The *Leander* is a fine vessel of her class, and is certainly a good example of a British ship of war. The United States ship of war, the *St. Lawrence*, was at Southampton during the Great Exhibition of 1851.

**PENBROKE.**—The launch of the *James Watt*, screw line-of-battle ship takes place to-day, should no unforeseen event occur to prevent it. She is a magnificent vessel, and equal to the *Agamemnon* of the same force. It is said that the build of these vessels is as strong as wood and iron can make them. Her armament will be 62 32-pounders, and 28 8-inch guns, with a heavy pivot-gun. After launching she will be navigated round to Plymouth, where she will immediately be made ready for commissioning.

**WOOLWICH.**—The *Royal Albert*, 120 guns, screw steam-ship, is now nearly ready for being launched at Woolwich. Orders have been received here to prepare for the reception and fitting of this noble ship, and all available force is to be put on to get her iron-work, masts, spars, &c., ready for her immediate equipment.

**"VICTORIA" STEAM-SHIP.**—This new screw steam-ship, of 1853 tons and 450 horse-power, returned to the East India Docks on Tuesday morning, from a trial trip. She was taken out on the 16th inst., by Captain Jackson, the experienced commander of the *Baron Oxy* steamer. The *Victoria* is 267 feet long, 38 feet broad, and 25 feet deep, and has four masts. The practical conclusions suggested by the experiments are:—1. That the power of easily and quickly disconnecting the screw is of much value. 2. That the steering of a ship may be injuriously affected when the disconnection of the screw is not carried into effect. 3. That when the screw is disconnected, and runs freely, neither the steering nor speed of the ship is sensibly affected. 4. That a saving of ten tons of coals per day may be effected, with a loss of only a knot and seven-tenths an hour, by working the steam more expansively. 5. That the *Victoria*, when the screw is disconnected, answers her helm and performs her evolutions equally well.

**CAPTAIN WARNER AND MR. HALE.**—The Captain has written to the newspapers to say that there is no similarity in the inventions of himself and Mr. Hale:—"I have known Mr. Hale many years, and know that his rocket is the best one ever made without a stick. Still, they bear no affinity or resemblance to anything of mine, having nothing whatever in the character of a rocket. The whole of my inventions are of a very different kind and purpose, entirely superseding the use of rockets and gunnery of every description, as is well known to many scientific officers, and many in the Government."

**THE GREAT ENCAMPMENT NEAR WINDSOR.**—Immediate preparations are to be commenced for an encampment in this neighbourhood, and at nine o'clock on Monday morning a detachment of the Scots Fusilier Guards, under the command of Captain the Hon. J. Jocelyn, marched from Windsor to Sunningdale, near Ascot-heath, in which neighbourhood they will be billeted. This detachment, with others from various regiments, will commence operations forthwith under the instructions of Lieut.-Col. Vickers, R.E. The encampment will be made on Chobham-common, between Bagshot and Ascot-heath. The regiments are expected to arrive about the end of May, or the beginning of June.

**THE COLONELCY OF THE 7th DRAGOON GUARDS** has become vacant by the death of Major-General Gabriel; he has only held the appointment one month.

**MALTA, April 8.**—The regiments appointed to relieve the 76th and to increase the garrison have all arrived, viz., 41st, 47th, and 49th.

**THE DUKE OF WELLINGTON'S WILL** has been administered to by the executors, and the personality sworn as under £500,000. It is very short, and was made in 1815, on the day after he entered Paris, when his life was attempted to be taken by a pistol-shot.—[The probate had not passed the seal of the Prerogative Court of Canterbury on Thursday, which excludes, at present, any further official notice being given by us.]

#### FOREIGN AND COLONIAL NEWS.

##### FRANCE.

(From our own Correspondent.)

PARIS, Thursday.

The grand solemnity of the week was the ceremony, at the chapel of the Tuileries, of the *remise de la barrette* of Cardinal to the Archbishop of Tours, by the Emperor, in presence of the members of the clergy charged by the Pope to convey the ensign of dignity from Rome, a large number of the French clerical dignitaries, the Ministers, heads of the *grands corps d'états*, and a certain proportion of invited guests. The ceremony was extremely effective and imposing; the Emperor alone occupied the throne, the Empress being in the *tribune*. At its conclusion, their Majesties and all the persons attending ascended to the Royal apartments; where the new Cardinal, arrayed in his purple robes, came to present himself.

The Emperor (whose real malady was an abscess, which necessitated an operation) is much better, but still incapable of much fatigue or active exercise.

*Vous autres Anglais*, you imagine, probably, that the visit of Mrs. Beecher Stowe to your shores is in compliance with your invitations and her wishes, and is an exercise of free will on her part? No such thing. Undeceive yourselves at once. Here is the secret of so extraordinary and apparently unaccountable a proceeding as her condescending to put foot on the strand of your *perfidie Albion*. We have it on the authority of the *feuilletoniste* of the *Patrie*, M. Paul du Plessis—and you'll allow him to know—"Miss Harriet," says our informant, "has fled from America to escape from the vengeance—of the planters? no such thing!—of the slaves! Some of the owners, it seems, 'misled by the reading of the long *plaidoyer* bible known under the name of 'Uncle Tom's Cabin,' and resolved to follow the advice contained in that 'lamentable book,' set to work to have their negroes instructed. This injury and insult was too great for the spoiled and pampered blacks to bear: they one and all revolted, and finally resolved to make common cause against the author of the evil, 'Miss Harriet,' whom terror of the spirits she had so unwittingly raised induced to resort to the desperate alternative of seeking safety even on British ground. Fancy what must have been her sufferings ere driven to such a step. The knowledge of the real state of the case, while it must in some degree affect our *amour propre*, cannot fail to add new interest to that already attached to the person of the 'biblical romancer.'"

The second steeple-chase of La Marche was, owing to the fineness of the weather, infinitely more brilliant and agreeable than the first, and was extremely well attended, notwithstanding the absence of the Emperor and Empress. This is the last of the season. (We have engraved the spirited scene upon the next page.)

The Théâtre Français has been the scene of a grand representation *solemnelle*, the *retraite* of Samson—the veteran who for so many years has been associated with all its fortunes, and who has contributed so largely to its successes, not only in his own person, but in those of his pupils, of both sexes. Nothing could be more *sympathique*, more delicately flattering, than his reception on the part of the audience, who, one and all, felt the gratitude they owed him for many a pleasant hour, and the regret his loss must occasion; but, it is painful to own it, the principal interest of all was concentrated on the appearance of Madame Arnould Plessy—the *belle dame* who, some eight years since, threw up her French engagement in a pet, and enlisted herself under the Russian banner for good and all. Having obtained special permission from St. Petersburg, she came once more, and only once, to display herself before the admiring eyes of her deserted compatriots, in the rôle of *Araminte*, in "Les Fausses Confidences" of Marivaux. The effect was electric, the success unmingled; never, perhaps, was she so applauded by the public whose approbation she did her best to obtain, as by the public she had contemptuously abandoned; and the falling of the curtain left a blank of regret in every heart.

The "Roi des Halles," at the Théâtre Lyrique, and "On Demande un Gouverneur" at the Vaudeville, are the chief attractions of the moment. The Théâtre Français is preparing what, we are told, a charming piece, entitled "La Comédie à Ferney," by M.M. Louis Lurine, and Alberic Second; and the vaudeville, "Les Filles de Marbré," by M.M. Barrière and Lambert Thiboust. The new opera of M. Niedermayer, is in progress; and is to contain, we learn, a rôle for Roger, which is to confer and obtain nothing short of immortality. Cerito has arrived in Paris, and is shortly to resume her engagement.

The appearance of "La Dame aux Perles," from the novel of Alexandre Dumas *filis*, is forbidden—a fact which gives some hopes for the ideas of morality of the powers that be.

Mesdemoiselles—a line in conclusion for you. A lady well known in the first society in Paris, has just died of an unknown and mysterious malady. On a post-mortem examination, it was discovered that three ribs were crushed into the liver—the result of *tight lacing*!

The Emperor has completely recovered from his indisposition. He drove out in a phaeton on Tuesday, accompanied only by one of his aides-de-camp. The Empress is slightly indisposed.

The *Moniteur* publishes the name of 137 persons sentenced by the mixed commissions in the departments to transportation, for having taken part in the insurrectionary movements of December, 1851, and who have been pardoned by an Imperial decree of the 13th inst.

The *Moniteur* also publishes the returns of the indirect taxes and revenues of France during the first quarter of 1853, which amounted to 199,600,000*fr.* As compared with those of the corresponding period of 1851, there is an augmentation of 20,489,000*fr.*; and of 14,334,000*fr.* over their total in 1852.

Despatches have been received in Paris, stating that the French expedition against the pirates of the islands of Bisagos, on the western coast of Africa, had completely succeeded, and that those ferocious marauders had been severely punished.

The products of the Imperial manufactories of Sèvres, Beauvais, and the Gobelins, which are about to be transmitted to the Exhibitions of Dublin and New York, have been exhibited during the week to the friends of M. Fould, the Minister of Finance, at his official residence. The Emperor has fulfilled the promises made to Mr. Roey and Mr. Buschek on that subject. The Sèvres collection consists of several splendid large oval vases, besides numerous pieces of minor importance; but the object which attracted the greatest attention and admiration was the great vase placed in the centre of all the objects of which the Exhibition consists. It is understood that other pieces of a still higher character are in active preparation for the Dublin Exhibition; and, if they are not completed in time for its opening, they will be there very soon afterwards. The Gobelins and Beauvais manufactories are equally admirable as works of art: they consist of several specimens exhibiting the progress of those manufactories from a comparatively early period to the present time.

The Correctional Police Court has delivered its judgment on the affair of the Correspondents. M. Alfred Coetlogon is sentenced to six months' imprisonment and 200*fr.* fine for outrage to the Chief of the State, and the circulation of foreign journals not authorised in France; M.M. Virmaître and Planhol to three months', and 100*fr.* fine; and M. Flandin to one month's, and 100*fr.*—all on the same charge. The Duke de Rovigo and M. de Lapierre are sentenced to one month's imprisonment and 100*fr.* fine for having fire-arms in their possession, and for outrages against the person of the Chief of the State. M. de Chantelaur is acquitted, as also M. de Vallée. M.M. Anatole de Coetlogon and Aubertin are sentenced by default to one year's imprisonment and 1000*fr.* fine. The parties appeal from the judgment of the Correctional Court; and, if the judgment be confirmed by the Imperial Court, a further appeal will be made to the Court of Cassation. In the course of the proceedings M. de Coetlogon said, "As long as I live, my sword and my pen shall be at the service of the legitimate Monarch." M. de Lapierre, among other things said, "It is not for having called the Emperor *Budinguet* (a nickname derived from the workman who aided in the escape from the prison of Ham), but for my fidelity to the King that I am prosecuted." The President of the Court interrupted him at these words, thus, "There is no King in France, but an Emperor, and an Emperor proclaimed three times by universal suffrage." The other rejoined, "For you it is possible, but for me there is a King." The President prevented his speaking longer in this manner, and M. de Lapierre resumed his seat.

##### HOLLAND.

We hear from Amsterdam of the resignation of the Dutch Ministry, in connection, it is understood, with the excitement caused by the recent Papal aggression. The task of forming a new Cabinet has been given to M. Van Hall, formerly Minister of Finance. The question produces a much more powerful feeling in Holland than it did even in this country, owing to the nearer balance of the Protestant and Roman Catholic populations, the proportions being about 1,670,000 Dutch Reformed Church, 1,165,000 Roman Catholics, and 240,300 other denominations. The members of the new Cabinet already named are—M.M. Van Hall, Foreign Affairs; Donker Curtius, Justice; Vanreenen,

Interior; Vandoorn, Finances. The discussion in the Dutch Chamber respecting the re-establishment of the Roman Catholic hierarchy took place on the 18th. The Government announced that their Ambassador at the Court of Rome had been recalled, and that very energetic representations had been made to the Pope on the subject. The explanations given were entirely satisfactory to the Chamber.

##### GERMANY.

The First Chamber of Prussia has thrown out the proposition fixing at six years the duration of Parliament, adopted by the Second Chamber.

We hear from Vienna that Count Rechberg is appointed Imperial Commissioner in the Lombardo-Venetian kingdom, and *Adlatus* to Count Radetzky. This change has led the public to believe that the military power is about to make way for the civil authorities; but the impression is erroneous. Count Rechberg will be to the Marshal what Baron Hauer is to the Archduke Albrecht in Hungary—a confidential adviser in all matters connected with the civil administration.

##### ITALY.

Count Revel, Sardinian Minister at the Court of Vienna, after exhausting all the means prescribed to him by his instructions to prevail on the Austrian Government to do justice to the claims relative to the sequestration of the property of the Lombards naturalised in Piedmont, and having ascertained that all his exertions had been useless, has left Vienna preparatory to a suspension of diplomatic intercourse with Austria.

The President of the Council of Ministers has demanded of the Sardinian Chamber of Deputies a credit of 2400,000 for a loan to be made to the Lombard emigrants who had become Sardinian citizens, and whose property had been sequestered by the Austrian Government.

The official *Turin Gazette* contains a Government memoir on the difference with Austria, which proves that the decree against which Piedmont protests is a violation of the treaties existing between Austria and Sardinia. It concludes in the following terms:—"From this violation (*attentat*) we appeal to the conscious knowledge of the Cabinet of Vienna, and against it we also invoke the friendly support (*bons offices*) of those Sovereigns who are our allies and friends." The King presides nearly every day over the Council of Ministers. His Majesty takes the warmest interest in the question of sequestration which aggraves his new subjects the naturalised Venetians and Lombards.

The military government of Lombardy have ordered the construction of three new barracks in that city. At Lodi, two priests had been arrested: the first, because he had not assisted at the religious ceremony celebrated for the restoration of the Emperor; and the other, because he had sung the *Re missa est* in an anti-political tone (*in tuono anti-politico*). A parish priest of Valtellina was also thrown into prison for an anti-political demonstration, because he had performed the service ordered on the occasion with tapers which had already been used.

We have news of the definitive conclusion of the Tuscan loan contracted with M. Rothschild. It is for a million of Three per Cent Rentes at the price of 66.

##### SPAIN.

General Lersundi has succeeded in composing a Cabinet as follows:—General Lersundi, President of the Council and Minister of War; M. Luis de la Torre Ayllon (at present Minister Plenipotentiary of Spain in Vienna), Minister of Foreign Affairs; M. Manuel Bermudez de Castro, Minister of Finance; M. Egana, of the Interior; M. Govantes, of Grace and Justice; M. Antonio Doral, of Marine; and M. Acebal y Arratia, of Public Works.

Lersundi opened negotiations with M. Martinez de la Rosa, M. Mon, and several other members of the Moderado opposition, to secure their adhesion to the new Cabinet. The General states the basis of his Ministry to be "conciliation, tolerance, and morality;" and M. Martinez de la Rosa and M. Mon promised General Lersundi their support as long as he should remain faithful to his programme, and the policy of his Cabinet should not depart from legal and constitutional courses.

A private letter states that the pressing and immediate cause of the suspension of the Cortes was General Concha's intention of presenting an exposé of some curious transactions relative to the slave-trade at Cuba, and in which it would be shown that Queen Christina had been deeply interested in that traffic for some time. On this subject few could be better informed than General Concha, who had been Captain-General of the island, and who was, during his command, a strenuous opponent of the trade.

Spain seems returning to the worst absolutism of Ferdinand VII. The Paris correspondent of the *Times* says:—

There never has been a period since the death of Ferdinand when the Queen-Mother has been more thoroughly detested than at this moment by every class of Spaniards; and never was her presence more hateful to Spain. Until the whole clan of the Munozes be shipped off to the Canaries or the Philippines—the more distant the better—Spain will know no peace or rest. When that lady contented herself with mere harmless amusements, people tolerated her, but there is something hateful in grasping cupidity and bigotry. Maria Christina must have put the patience of her most faithful partisans to more than one cruel test, when we find such men as the Conchas and the O'Donnells abandon her and hers in disgust. She is hated on all sides; and if anything extraordinary should turn up in Spain, she had better put her house in order. The monarchical predilections of the Spanish people must be strong indeed to make them tolerate the specimens of Royalty they possess; and if a revolution break out—of which, I confess, I should not affirm there is no chance—I see nothing whatever to fall back on in any one member of the Spanish Bourbons now in that country. Maria Christina is loathed—the Queen has long tried the patience of her people—that poor creature, the King Consort, is simply despised; and as for Don Francisco de Paula, he and his family are so utterly fallen into discredit, that no one ever dreams of them. Until lately the young Queen cared little about State affairs; Councils of Ministers gave her a heart-ache, and the debates of a Cabinet she was forced to preside over with a head-ache. Give her her fragrant gardens, her shady bowers, and the cool waterfalls of San Ildefonso—her retreat from the scorching sun of July—her moonlight rambles, her daily rides, her dances, her revels, her fun—in fact, all the pleasures she loved so much, and Ministers might act as they please. This, however, has changed; she does not love pleasure less, but she likes to interfere more in public affairs; and what is unfortunate, this interference is not for good, but for evil. She exhibits more than a tendency to absolutism; her inclination is to despotism, and no word is more hateful to her ears than liberty or the Constitution. Somebody has been long instilling into her mind that she ought to reign like her father—an *un Roy neto*, and not as a sovereign hampered by constitutional ties forced upon her by rebellious subjects. Such, I am assured, is the tendency manifested recently by Queen Isabella. She is in vain recommended caution by her mother. She does not listen to advice, and that influence, once so powerful, is now exerted in vain.

The section of the railway between Aranjuez and Tembleque is to be opened on the 1st of May.

##### TURKEY.

M. de la Cour, the French Ambassador, arrived at Constantinople on the 6th inst. Lord Stratford de Redcliffe had reached that city on the 4th. On the 5th he assembled the English residents at Constantinople. He assured them of the maintenance of peace, and advised them to carry on their commercial operations with the utmost confidence. He said that his Sovereign had principally in view to assist the Sultan in husbanding the resources of his country, in order to secure its future prosperity, by means of better management. The Turks saw with pleasure the arrival of Lord Stratford de Redcliffe and M. de la Cour, as they wished to know exactly what they had to hope for from France and England in the diplomatic struggle with Russia.

Little doubt was entertained by many persons that Prince Menschikoff was charged to exact a treaty of alliance, offensive and defensive, on the broadest basis, and copied from that which was concluded in 1798, when a Russian fleet, under the command of Admiral Oushakoff, passed the Dardanelles in order to assist Egypt.

The French squadron remained stationary at Salamis, and the British fleet was still at Malta.

A letter from Constantinople, dated April 5, says:—

During the last two or three days the interviews of Prince Menschikoff with the Turkish Foreign Minister have been long and frequent. It is certain that Russia wishes to make Montenegro independent, gaining an increase of territory, and forming an *imperium in imperio* over 10,000,000 of the Christian subjects of the Porte. It seems certain, too, that the Turks have within the last day or two been hard pressed, and that the news of the approach of the French fleet has given them courage, since they have begun actively to arm and repair the forts of the Bosphorus. Several lighters, loaded with ammunition, were yesterday towed up to the mouth of the Black Sea; and Admiral Slade, a British officer in the Turkish service, and holding a commission in her Britannic Majesty's service, is said to have taken the direction of these defences. This morning the firing of salutes from the harbour announced the arrival of her Majesty's steamer *Fury*, having on board Lord Stratford de Redcliffe, and Count Pisani. Soon after his arrival, his Lordship landed at Tophane, where he was received with the usual honours and ceremonials, and where an unusual concourse of British and Ionian subjects was assembled to welcome him, besides great crowds of anxious natives, both Mussulman and



Christian. His opportune arrival at this critical moment is cause for much satisfaction to all who wish to see British interests in able hands.

Despatches from Odessa state that on the 1st instant a courier had arrived from St. Petersburg, bearing an Imperial order to suspend the military and naval preparations that have been going forward for some time past at that place.

#### AMERICA.

We have advices from New York to the 9th instant.

The political news from Washington is not of great interest. Mr. Soule has been appointed Minister to Spain. The recall of the Japan expedition is officially denied.

The California mining intelligence was favourable. Gold mines of great value had been found in Oregon.

Dates from the city of Mexico to the 21st of March state that, on the 17th, the ballot-box containing votes for the President of the Republic had been opened, and Santa Anna was duly elected.

Our latest accounts from the River Plate left its political affairs in the most unsatisfactory and disorganised state. Buenos Ayres was still besieged by Urquiza's forces, but a suspension of hostilities had been agreed upon, to allow an opportunity for further negotiations. The whole of the operations on both sides consist merely of a desultory guerilla warfare, in which much blood is uselessly shed. General Urquiza has issued a manifesto, addressed to all the Argentine communities in justification of the course he has adopted. He is now arbitrating a peace with the Provisional Government of Buenos Ayres.

#### SIAM AND THE SIAMESE.

From a newspaper published in Shanghai, called the *North China Herald*, we have much pleasure in quoting the following account of the social position of Siam, in the Indian Archipelago:—"We are indebted to Captain Morrison, of the Siamese barque *Velocity*, for the following notice relative to the trade of that interesting country. Under a firm and liberal Government, blessed with a ruler more enlightened than has ever yet swayed the destinies of any of the ultra-Gangetic nations, Siam, capable of producing in abundance many of the most valuable articles of an extensive commerce, has, we anticipate, entered on a course of high prosperity. From the beginning of May to the middle of July of the present year, a fleet of several hundred vessels or junks sailed from Siam to the different ports of Cochin-China and China, their cargoes being composed chiefly of the following articles:—Raw sugar, pepper, sapanwood, gamboge, mangrove bark, rosewood, tobacco, hemp, stick-lack, cardamoms, saltfish, deers' horns, bees-wax, rhinoceros' hides, elephants' tusks, birds' nests, birds' feathers, peas and beans, teakwood, rice in great quantities, tin, gold, and silver. After the fleet of junks arrive from China, &c., about the middle of December, they are despatched to Singapore and the different ports in Java and the Eastern Islands with cargoes consisting of sugar, rice, oil, tin, lead, peas and beans, coffee, hides and horns, tallow, saltfish, teak timber, sapanwood, and gamboge, which is shipped for Europe at Singapore or Batavia. There are row-boats that ply between Singapore and the west side of the Gulf of Siam, from whence they bring gold-dust to the former place. A number of small vessels belonging to Singapore also trade along the east and west coasts, the Siamese having lately opened several of the ports on those two coasts for the purpose of free trade; viz., Campout and Kampongsum, on the east coasts, and Calantan, Patang, Singapore, Ligor, Champon, and Chaya on the west. But few goods of European manufacture are imported into Siam, by reason of the little clothing worn by the natives. Their dress consists of two robes of cotton or silk stuff, both articles being manufactured in the country. The silk is of a very superior kind, and cotton is in great abundance. The Siamese Government has at present an army of 30,000 men, drilled and uniformed in European fashion, and commanded by officers lately in her Britannic Majesty's and the Hon. East India Company's service. The port charge on foreign vessels at Bangkok is about 1000 fathoms per Siamese fathom of six feet seven inches (or equal to drs. 60) measuring the vessel's main-beam or the greatest breadth. There are no duties levied on imports of any kind, and the duties on exports are about the same rate as in China. Merchants employing the vessels belonging to the Siamese Government have this advantage over private or foreign vessels, that the former class are exempted from port charges at Bangkok. The Siamese Government fleet comprises the following list of ships, barques, and brigs—with one exception, all built at Bangkok:—*Victory*, 2000; *Neptune*, 1200; *Favourite*, 700; *Seahorse*, 700; *Success*, 700; *Sir Walter Scott*, 300; *Lion*, 350; *Celerity*, 350; *Heroine*, 300; *Velocity*, 225; *Ariel*, 200; *Arrow*, 150; *Tiger*, 150 tons. Besides these there are several new vessels in progress of building at the different dockyards, most of which are of a large size."

**DIPLOMATIC SERVICE.**—A return to the House of Commons contains a list of all persons in diplomatic service, with the salaries, the date of the appointments, &c. The total annual sum required is £127,855, of which £117,955 is devoted to salaries, and £9,900 as allowances for house rent. The charge for Paris is £9700, of which £8000 is the salary of Lord Cowley; for Constantinople £9850, of which £7000 is the salary of Lord Stratford de Redcliffe; for St. Petersburg £8300, of which the salary of Sir G. H. Seymour is £6000, with £700 for a house; for Vienna, £7600, of which the salary of the Earl of Westmorland is £5500, with £900 for a house; for the embassies at Madrid and Berlin £5800, of which the salaries of Lord Howden and Lord Bloomfield are £5000 each, with £400 and £500 for houses; for the United States £5500, of which £4500 is the salary of Mr. Crampton; the salary of the Ambassadors to the Two Sicilies, Portugal, and Brazil is £4000; in the Netherlands, Belgium, Sardinia, Bavaria, and Denmark, £3600; in Sweden and Hanover, £3000; at Frankfurt, £2600; in Greece, £2500; in Wurtemberg, Saxony, Tuscany, and Switzerland, £2000; in Mexico, £3600. The expense of the legation in Persia is £7670, of which the salary of the Ambassador is £5000; the charge for this mission is defrayed out of the sum of £12,000 paid annually by the East India Company for this service.

**LORD BROUGHAM IN PARIS.**—At the Institute, Paris, on Monday, Lord Brougham read a paper on optics and mathematics, accompanied by demonstrations and calculations on the board. In the absence of M. Arago, whose health does not yet permit his attending, M. Jussieu occupied the chair. In the course of the proceedings he paid a handsome compliment to M. Biot—the sitting being the fiftieth anniversary of the day on which that gentleman first took his seat as a member of the Institute. Amongst the persons present was Marshal Vaillant, the last member elected.

**POST-OFFICE, April, 1853.**—A line of mail packets, established under a contract made by the Government of Canada, is about to commence running between Liverpool and Quebec. Mails will be made up for conveyance by these contract packets, and such correspondence will be forwarded by them as may be specially addressed "By Canadian mail packet." The postage upon letters sent by these packets will be—1s. for a letter; not exceeding ½ oz. in weight. 2s. for a letter exceeding ½ oz. and not exceeding 1 oz., and so on, according to the scale for charging inland letters, and such letters may be paid in advance, or forwarded unpaid, at the option of the sender. Upon books, the rate of postage of 6d. for a packet exceeding ½ lb. and not exceeding 1 lb., and so on, will be chargeable. Newspapers will be free of postage. Books and newspapers, as well as letters, intended to be sent by these vessels, must be specially addressed "By Canadian mail packet."

**WAGES MOVEMENTS.**—There have been various meetings last week, at Liverpool, by the members of the different trades, with the view of obtaining an increase of wages. On Monday, the journeymen boot and shoemakers held a meeting in the Concert-hall. On Tuesday, there was a meeting of the tailors, at the Circus-street School-room. On Wednesday evening, the journeyman painters met in the same place. The carpenters met on Tuesday evening, in the Tabernacle, Bishop-street. At all these meetings resolutions in favour of an increase were adopted. The excavators employed in the formation of the South Wales extension, in the neighbourhood of Haverfordwest, struck for an advance in wages, left off their work, and, passing down the line, compelled the labourers at the various cuttings to fall in with their views, and join the movement. Great inconvenience has been caused in St. Just-in-Penwith, in Cornwall, by a strike. A man named Smith applied at the recent survey of the Boswedden Mines for increased pay, which was refused. The miners had held meetings to consider the propriety of demanding an increased rate of wages; and, Smith possessing great influence over them, they no sooner became acquainted with the answer which he had received, than they all struck, and assembled in a field near Trewolard, where they discussed their grievances. These meetings took place daily till Tuesday week, when the Rev. R. Aitken, with Mr. J. Scobell and Mr. A. Chenhall, visited them, and induced them to return to their work. A rumour, however, was soon circulated that Smith had applied to another mine for work, and had been refused; whereupon they again struck, and returned to the field, when they expressed their determination to adhere to their first resolution. As yet their conduct has been quiet and orderly. In several towns in Devonshire the labourers have struck for higher wages. At Torquay, Barnstaple, and Southmolton meetings of the carpenters have been held, and on their quiet remonstrance the employers have generally made an advance in their wages. A similar application from the carpenters in Exeter is to be made shortly.

**THE POLICE DAGUERRETYPE.**—The first appearance in the metropolis of the new portrait *Hue and Cry*, reached Scotland-yard, on Tuesday, from the detective department of the Manchester police. It looks as if the original portrait had been copied on a lithographic stone and further fac-similes struck off to the number required. The description of the person thus honoured has been also printed from a small hand-press; whilst the portrait itself is so well done, and truthful-looking, that the owner could be easily recognised and apprehended by it.

#### EPITOME OF NEWS.—FOREIGN AND DOMESTIC.

On the 9th inst., the shock of an earthquake was felt at Naples, about 2.40 a.m., and lasted not less than ten seconds. The undulating movement was not sufficient to produce any damage, but much alarm was felt.

Dr. Parkes, of Great Marlborough-street, has been appointed Registrar to the Golden-square District, St. James's, Westminster.

On Friday week, Hacket and Noonan, the two men convicted at the late Waterford assizes for the murder of O'Callaghan Ryan, Esq., were executed pursuant to their sentence.

Amongst the passengers brought by the *Asia* is Miss E. T. Greenfield, known in the United States as the "Black Swan," who has been singing with great success in the States.

The deliveries last week in the tea trade were again small, from the uncertainty as to the future duty. The quantity taken was 354,151 lb.

The Rev. James Hutchinson, head-master of the Grammar-school, Chelmsford, fell down dead on Friday week. The rev. gentleman was in his 73rd year.

Letters from Alexandria give an unsatisfactory account of the health of that distinguished officer, Sir Walter Gilbert. He appears to have derived but little benefit from the climate of Egypt, and it is much feared that he will be unable to resume his duties in India.

A stag which had been uncared near Thingley, a few days since, got upon the railroad near Corsham station, and was making its way towards Box, just as the express train was emerging from the tunnel. The engine-driver relaxed his speed, and sounded the whistle; and the pack divided, and passed the train without hurt. The stag entered the tunnel, and was secured there.

The British barque *Josephine*, from London, had arrived in the Columbia river, with merchandise for the Hudson's Bay Company.

An inquest was held last week at West Hackney, upon the body of an infant, when it was ascertained that his grandmother had unwittingly killed the child by giving him a small quantity of laudanum to allay pain.

Viscount Palmerston was admitted a member of the Royal Society on the 14th inst.

The Hon. T. F. Marshall, member of the United States' Senate, had been killed by one of his tenants near Marysville, Kentucky.

Access to the burial-place of the persons killed at Berlin in March, 1848, has been interdicted by the Prussian police, and the place has been enclosed.

Mr. John Fawcett Loder, a well-known violinist, died suddenly on Saturday morning last, aged 41. The inquest returned a verdict of "Natural death."

Chesterfield gaol, South Carolina, was accidentally destroyed by fire on the 30th ult., and eight of the prisoners perished in the flames.

The American Minister at Madrid had succeeded in obtaining the pardon of eight Hungarians of the Lopez expedition, who had been sentenced to the mines.

The death of Mr. Phillips, Chairman of Sessions, and sub-guardian of the Aborigines of King George's Sound, is reported.

Among the dramatic rumours of the day, is the mention of a new play, entitled "The Castilian," by Sir T. N. Talfourd, which, like "Ion," is possibly in private circulation before it is produced publicly.

A corn-exchange and bourse on an extensive scale are about to be erected at Frankfurt, the city guaranteeing an interest on capital expended in the construction.

Archbishop Hughes, of New York, was about to proceed to Rome to be invested with the dignity of Cardinal.

A schooner was run down by one of the City of Dublin Company's steamers on Saturday, in the voyage from the Mersey to Dublin. The crew of the schooner was saved; and the fault does not appear to have been on the part of the steamer.

Lord Brougham has arrived at Meurice's Hotel from his seat at Cannes.

A petition in favour of the admission of Jews to Parliament has been signed by 300 of the Jews resident in Manchester to the House of Lords, and has been entrusted to the Bishop of the diocese.

It is said that an adaptation in verse of "La Dame aux Camelias," by Mr. Wilkins, destined for Drury-lane, has been stopped by a veto from the Lord Chamberlain.

The Anerley Tavern and Gardens, near Norwood, has been sold for £3970; the lease has fifty years to run, and the yearly rental is £100. The premises are not far from the Crystal Palace.

A bottle was found, on the 14th inst., about three miles north of the river Adour, at Bayonne, containing the following paper:—"On board ship *Fidelia*, off the banks of Newfoundland, becalmed.—J. H. Wait and William Barwick, of Newcastle-on-Tyne, March 13, 1852.

Governor Ujhazy, the leader of the Hungarian settlement at New Buda, has sold his land, and leaves for Texas, where he has bought some hundreds of acres. The Hungarians who remain have elected Joseph Matheny, their chairman, in place of Ujhazy.

Seven hundred bushels (or about 1,000,000) of dead-letters had been destroyed at Washington, in accordance with the usage of the Post-office department. They were carted to Monument-square, and spread over a line of 200 or 300 feet, when the match was applied.

The sum advanced by the War-office in the shape of bounties to Militia recruits, amounts already to £480,000.

The subscription for the restoration of Doncaster Church, recently destroyed by fire, now amounts to upwards of £25,000.

A syphon for dairymen has recently been brought into general use in Scotland, by means of which the milk is drawn away from the cream, instead of skimming the cream off the milk.

The *Ballarat*, Captain Jones, arrived at Falmouth from Melbourne, on Monday, bringing on freight, 73,000 ounces of gold (about £300,000 sterling), and many passengers.

Her Majesty has ordered that from the 31st day of May, 1853, the parish of Northaw, now in the district of the County Court holden at St. Albans, shall be in the district of the County Court holden at Barnet.

The United States' steam-frigate *Saranac*, got ashore at Warsaw Sound, on the 4th inst., on her passage from Havana to Savanna, and remained at the last accounts in a dangerous position.

Upwards of £600 have been subscribed towards a testimonial to the Rev. R. Whiston, who, it will be remembered, was deprived of the head-mastership of the cathedral grammar-school by the Dean and Chapter of Rochester, on account of his exposure of the non-fulfilment of cathedral trusts, but who regained his position after a lengthened and expensive course of litigation.

In the year ended the 5th January, there were 2,041,667 receipts, at 3d., issued; 1,568,136, at 6d.; 1,051,828, at 1s.; 360,628, at 1s. 6d.; 165,947, at 2s. 6d.; 44,109, at 4s.; 28,112, at 5s.; 15,878, at 7s. 6d.; and 14,556, at 10s.: in all, 5,290,661.

The King of Prussia has conferred the Grand Cross of the Red Eagle on Baron de Varennes, recently French Minister at Berlin.

The confirmation of the election of the Bishop of Lincoln is to take place at Bow Church, on Tuesday, the 3rd of May; and the consecration, at Lambeth Church, on the 5th, being Ascension-day; the solemnities commencing on each day at eleven o'clock.

Mr. Drury Wake arrived on the 15th inst. from Constantinople. He immediately proceeded to the Foreign-office with despatches, having made the Overland journey in twelve days.

A man angling down the Caversham Warren recently, had his bait suddenly taken with great voracity: he struggled with the fish for three hours, and succeeded in landing it, when it proved to be a remarkably fine jack, weighing 16 lb.

Mr. Henry Drummond has given notice of moving, on the 22nd instant, for a call of the House on whatever day Serjeant Shee shall move for leave to bring in his bill to explain or repeal the Ecclesiastical Titles Act.

Lieut.-Colonel H. M. Clifford, M.P., has been appointed a Commissioner of Lunacy, in the room of Lord Seymour, resigned.

The proposed establishment of the transatlantic line of packet-boats at Cherbourg has been abandoned. If the plan should be revived, the boats will be divided between Havre, Bordeaux, and Marseilles.

Arrangements are made between the managers of the Exhibition and the railway directors, by which return tickets, for two months, will, on the 1st of May next, be carried out between Paris and Dublin, *via* Dover, Folkestone, and Holyhead.

A young man named Wargge, of Sheffield, while working in a garden, last week, ran a spill into the little finger of the right hand, and thus brought on lock-jaw, of which he died in five days.

The Manchester city council met on Wednesday to discuss a proposition with respect to education; but, after talking from half-past ten till four o'clock (with a short interregnum for dinner) they passed an amendment without a division, declaring it inexpedient to further discuss the matter until the Government measure is before the country.

Her Majesty has presented the executors of the late Mr. Neeld, who, it will be remembered, left his property to the Crown, with £1000 each. He left them only £100. The Queen has also granted an annuity of £100 to Mrs. Neale, who saved Mr. Neeld's life on his making a rash attempt on it during a stay at North Marston, where he now lies buried.

#### NATIONAL SPORTS.

##### TATTERSALL'S.

MONDAY.—A comparatively thin attendance, and very little betting—the chief business being the settlement of the accounts connected with the late Craven meeting. Two or three movements, however, in reference to coming events, had a striking significance.

THURSDAY.—No betting this day.

##### COVENTRY RACES.—MONDAY.

SELLING STAKES.—Fawn, 1. Eccentricity, 2.  
COVENTRY HANDICAP.—Sleeping Partner, 1. Jack Leeming, 2.  
STEEPLE-CHASE.—Gulnare, 1. Thurgarton, 2.  
SELLING STEEPLE-CHASE.—The Screw, 1. Slashing Painter, 2.  
HURDLE RACE.—The dine, 1. Tom Gurney, 2.

##### YORK RACES.—TUESDAY.

The business at Tattersall's on Monday prevented most of the metropolitan speculators from travelling northward, until the following morning, when they mustered betimes at the King's-cross station, and were pleasantly and punctually conveyed by the 9.30 a.m. express to Old Ebor—the city of "unknown antiquity." The weather was cold and showery. The course was in good condition, and the arrangements were unexceptionable. The sport was decided as follows:—

CRAVEN STAKES.—Broughton, 1. Audubon, 2.  
ZETLAND STAKES.—Wild Huntsman, 1. Horatio, 2.  
FLYING DUTCHMAN'S HANDICAP of 100 sovs.—Talfourd, 1. Hobbyhorse, 2.  
SELLING STAKES.—Desdemona, 1. B. c. by Birdcatcher, 2.  
CHAMPION HANDICAP.—Lady Agnes, 1. Trouseau, 2.

##### WEDNESDAY.

EGLINTON STAKES.—Ivan, 1. Vindex, 2.  
LONDESBOURGH CUP.—King of Trumps, 1. Haricot, 2.  
CONSOLATION SCRAMBLE.—British Farmer, 1. Game Tommy, 2.  
INNKEEPERS' PLATE.—B. c. by Birdcatcher, 1. Sweetness, 2.

##### MALTON RACES.—THURSDAY.

TWO YEAR OLD STAKES.—The President, 1. Lady Ponsonby, 2.  
AMATEUR STAKES.—Sweetness, 1. Prince President, 2.  
MALTON HANDICAP.—Leopold, 1. Hobby Horse, 2.  
BIRDSALL HANDICAP.—Toosey, 1. Child of the Mist, 2.  
HUNT CUP.—Dress Improver, 1. Alfred Tennyson, 2.  
SELLING STAKES.—Gip, 1. Balleine, 2.

**THE CORRESPONDENCE OF IRISH EMIGRANTS.**—There are a few facts connected with the correspondence of the Irish emigrants in America and their relatives and friends in the mother-country which are deeply interesting, as showing the strong and abiding attachments which bind them to each other across the ocean. Now five-eighths of all the foreign trade of the United States are with the United Kingdom. These vast commercial transactions must involve a vast commercial correspondence between the two countries. But nearly the whole of this commercial correspondence flows into or from England and Scotland. Yet, notwithstanding that the island of Great Britain receives or sends away all these mercantile letters, it has been stated on good authority that more than one-third of all the letters that pass between the United Kingdom and the United States are transmitted to or from Ireland. And by whom are these letters written? By the poor Irish emigrants in the United States, and their poorer relatives and friends in Ireland. Nor are all these letters sent and received across the Atlantic by these Irish emigrants. Hundreds of thousands of Irish men and women live and labour in England and Scotland. These, too, receive a vast number of letters annually from America; so that there is but little doubt that the hard-handed children of Erin in the United States, and their poorer friends in the United Kingdom, actually produce one-half the correspondence which is now carried on between the two great nations, even under the present high rates of postage. Now, it is on the correspondence of these emigrants that a reduction of the ocean transit charge on letters would take the deepest effect. The cost of mercantile correspondence is put in the bill, and charged upon the articles of trade like the expense of transportation, insurance, &c. Those who purchase those articles at the sixth remove, in the smallest retail shops, pay the postage on the transaction. But the letters that pass between the two first parties in the transaction. But the poor emigrants and their friends at home keep no postage accounts with each other. The cost of their heart-communion is not transferred to third parties. It all comes from their own pockets—a tax upon their scanty means of subsistence. What a vast impulse to their correspondence would be imparted by an Ocean Penny Postage, by which the letter that now costs them a shilling should be sent or received for threepence. Who now doubts that, with their strong home affections, stimulated by such a facility of communication, they would pay as much postage annually as they do now, whilst they would write and receive four times their present number of letters for their money. Every interest must plead for the establishment of an Ocean Penny Postage.

**PRACTICAL ART.**—The Department of Practical Art have issued several specimens of flower-drawings, executed on stone in a very bold and graceful manner. Beauty of form is finely exemplified in these drawings, which promise to be highly serviceable to the advancement of Decorative Art. A brief description is appended to each drawing—giving the scientific and common names of the flowers depicted, together with the seasons when they appear.

**A NEW PLANET.**—M. Chacornac, pupil at the Observatory at Marseilles, who about a year ago discovered the planet Massalia, has just discovered in the constellation of the Solitaire a new planet, which has received the name of Phocæa, in remembrance of the origin of Marseilles. It has the appearance of a star of the ninth magnitude, and is of a bluish tint. In the night of the 6th instant, at 44 minutes 36 seconds after 3 a.m., its right ascension was 224 deg. 43 min. 15 sec., and its south declination 16 deg. 52 sec. 20 min.

##### STEEPLE-CHASE NEAR PARIS.

THE last steeple-chase of the season took place a few days ago, in the park of La Marche, between St. Cloud and Versailles. From an early hour the park was invaded by an immense crowd, who shewed with how much zest our French neighbours enjoy a sport, which they have imported from the English side of the Channel. The railway brought by every train multitudes of the Parisian bourgeois, while fashionable equipages brought to the course a brilliant assemblage of ladies of the highest distinction, artists, statesmen, and men of letters. On all sides, too, were galloping upon spirited horses the young men who are called by France her *jeunesse dorée*.

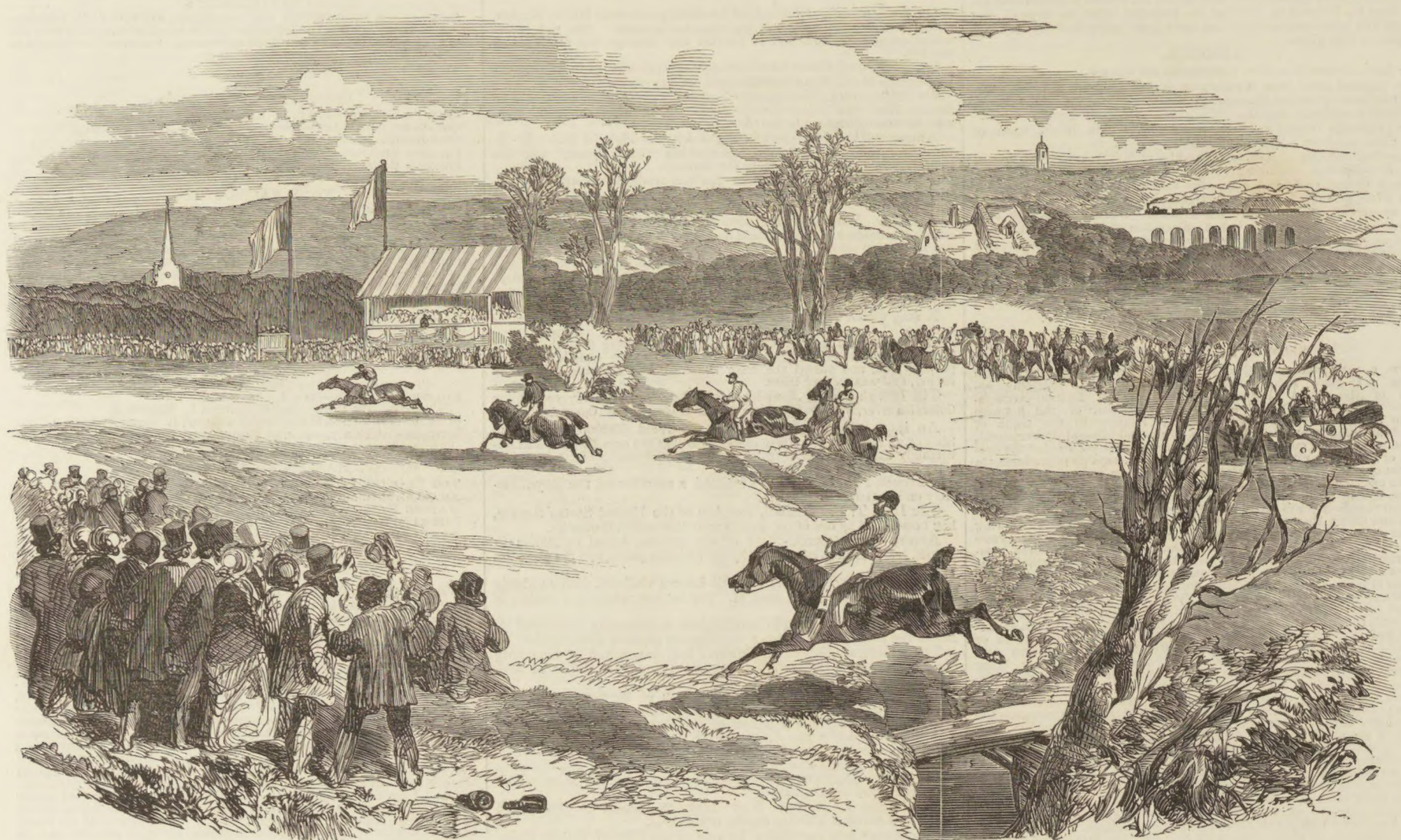
At a quarter-past three the bell gave the signal of the Selling Stake—the prize for the victor being 3000f., added to 300f. entry; the second horse to receive 600f. The distance to be run was rather more than three English miles, and there were twenty-four leaps and other obstacles to be encountered. Ten horses entered, seven of which ran—namely, Glenlyon, belonging to Mr. Backley, and ridden by him; Franc-Picard, belonging to M. de Lamotte, ridden by Jackson; Rabelais, belonging to the Count de Coataudon, ridden by Cunningham; Spring Buck, belonging to M. Henri de Lamarre, ridden by Donaldson; Flying Buck, belonging to Mr. C. Higgins, ridden by Lampligh; Constitution, belonging to Mr. Seward, ridden by Clement; and Quickstep, belonging to Mr. Roberts, and ridden by a gentleman rider. The betting was 6 to 1 agst Glenlyon, 5 to 1 agst Rabelais, and 10 to 1 agst Flying Buck.

The start was excellent. Constitution, alone, refused to get under way, and he lost so much ground that his jockey gave up the contest. Franc-Picard took the lead, which he maintained for a long time. He gallantly leaped the river. Spring Buck fell in taking the leap, but soon picked himself up, and continued the race with his jockey. Rabelais also fell in leaping a wall, and threw his jockey; notwithstanding which the horse for some time continued the race alone. The other horses were well up. Glenlyon now took up the running; but upon arriving a second time at the river, Backley, thinking he had won the race, took the road to the stables. The other horses again cleared the river, when Backley, being apprised of his mistake by the cries of the spectators, put spurs to his horse, and attempted, but in vain, to repair his error. Franc-Picard had only a few leaps to take, and appeared certain to win, when, on arriving at the last obstacle but one—a dry ditch and fence—he fell. Quickstep had followed him so closely that he took this leap at nearly the same moment, and arriving safely upon the other side, he gained the race, amid the enthusiastic plaudits of the assemblage.

Half an hour afterwards, the Consolation Prize of 2500 francs, with 100 francs entry, was run. Five horses ran, who took their leaps with great success. It was a hardly-contested race between Bedford and Augustine, which was won by the former only by a few lengths.

Our Sketch upon the next page represents the Grand Stand, erected for the Emperor and Empress, which is on the left of the engraving. Still more to the left, and near the church, is the Judge's Stand, which the first horse has just gained. The tower on the top of the hill, on the right, will be recognised as the Lantern of Diogenes of St. Cloud, below which is the railway viaduct. The Emperor and Empress honoured the steeple-chase with their presence. His Majesty was rather pale, but evinced no other symptom of illness.





GRAND STEEPLE-CHASE BETWEEN ST. CLOUD AND VERSAILLES.—(SEE PRECEDING PAGE.)

## JAMAICA COPPER-MINES.

CONSIDERABLE attention is at the present moment directed to a discovery recently made in Jamaica, which may, possibly, have the effect of producing an unexpected change in the commercial aspect of that island. It had been long supposed, both from tradition and from mineral specimens occasionally met with in its mountain districts, that copper would be found to be a natural product of the island. Some indications of this metal, discovered about three years ago, led to an extensive mineral survey by some enterprising American gentlemen, the result of which proved the undoubted existence of the metal; and this has been followed by the establishment of several companies for opening mines in the most promising situations.

Amongst these mines are two in the parish of Metcalf, called the Job's Hill and Pembroke Plantations—two adjoining estates which have been secured by the Metcalf Mining Company of Jamaica.

The Mines are situated in one of the mountain ranges of the island. One of them—Job's Hill—is of conical form; and both are represented as being well adapted, by reason of their hilly formation, for mining operations: the works at present being carried on by means of horizontal adits on the sides of the mountains, instead of by vertical shafts; whereby machinery is for the present rendered unnecessary.

A considerable quantity of ore has been already extracted from the mines; and the last steamer from Jamaica brought a specimen weighing 380 lbs., and consisting of a very large proportion of metal. This specimen, at present deposited at the Company's offices in London, is intended to be placed in the new Crystal Palace. The project for working these mines has, we understand, been most favourably received.

The locality of the mines is described as most beautiful, presenting mountainous scenery, like other parts of the interior of Jamaica, scarcely to be surpassed in any country. The climate is also agreeable, with a temperature varying throughout the year not more than about 15°; the thermometer ranging between 65° and 80° Fahrenheit.

By reason of the advance in the price of copper, the present time is most suited for such undertakings as the present; and it is to be hoped that the enterprise already commenced will help to relieve Jamaica from that depression under which it has been for some years suffering.

## INSTITUTIONS FOR THE BLIND.

Two important institutions have lately been established in the midland counties of Warwick and Nottingham, well bespeaking the catholic spirit of philanthropy in which receptacles are raised in this country for every phase of suffering humanity.

The first of these establishments, the General Institution for the Blind, at Edgbaston, near Birmingham, was opened in July last; its principal object being the instruction of the blind in religious knowledge, and such branches of secular education as may enable them to obtain a livelihood, and thus become beneficial members of society. The institution originated with, and was, for two years, supported by, the unostentatious benevolence of two private individuals, and first became a recognised local charity in 1848, under the presidency of Earl Howe; since which period its rapid development speaks well for the zeal of its promoters, and the liberality of those to whom this long-neglected appeal has been made. The building which they have thus been enabled to erect, will accom-

modate eighty pupils; and, with the adjacent ground, occupies an area of two acres, in a healthy neighbourhood, not two miles from the centre of Birmingham. As it has been found desirable to separate the pupils, the right hand wing of the building is occupied by the boys' school—the corresponding wing being appropriated to the girls' school. The two wings are connected by a corridor 90 feet long, and 6 feet broad. Intermediate are the hall, sale-room, secretary's offices, master's, mistress's, and matron's rooms, kitchen, &c.; and a music-room 48 feet by 25 feet, partially detached from the main building, has been placed at the north-west angle, affording ample accommodation for the pupils and their visitors during the performance of those musical exercises which are among the most gratifying results of the education bestowed on the blind. The dormitories extend over the wings, and the front portion of the central building. The play-grounds are separated by a range of workshops, and an open colonnade affords provision for exercise in inclement weather.

The style of architecture is Elizabethan, modified with the Italian detail, first introduced into this country about the year 1554; and the materials employed are red brick and Derbyshire stone. The windows are mullioned and transomed, and each of the wings has a bold bay-window; while the slightly-projecting centre has an oriel over the entrance-doorway, which forms a principal feature, having an entablature over it, supported by semi-classic columns and pilasters. The design is by Messrs. Coe and Goodwin, from a plan furnished by Mr. Hemming, of Birmingham, to whose superintendence the erection of the building was confided.

We must express our approbation of the prudent method in which the finances of this charity have been managed; for, although the handsome building, with a first-rate organ by Bishop, and appropriate furniture, has cost more than £7000, the committee collected, between 1848 and the opening of the institution last year, annual subscriptions to the amount of £8000, and a building fund of £6500, principally in small sums; thus enabling them to extend the sphere of their philanthropic labours without incumbrance; an example almost unprecedented in the history of charitable institutions.

The second establishment is the Midland Institution for the Blind, at Nottingham, the first stone of which was laid in August last, by the Right Hon. Earl Manvers, in the mayoralty of William Felkin, Esq. The building is of the Elizabethan style; the basement story being of Bulwell stone, and the upper portion of bright red bricks, finished with white stone. It occupies a remarkably appropriate situation, on a hill immediately opposite the Arboretum. The land was given for the purpose by a philanthropic member of the Society of Friends, Mr. Samuel Fox. The building is in plan 96 feet long by 104 wide, and will accommodate about 40 inmates. It is so constructed, however, that it can be enlarged to nearly double its projected dimensions if required.

## SUPPLY OF BRISTOL WITH WATER.

THE supply of large towns with water has lately occupied so large a share of public attention that the following will doubtless be read with interest.

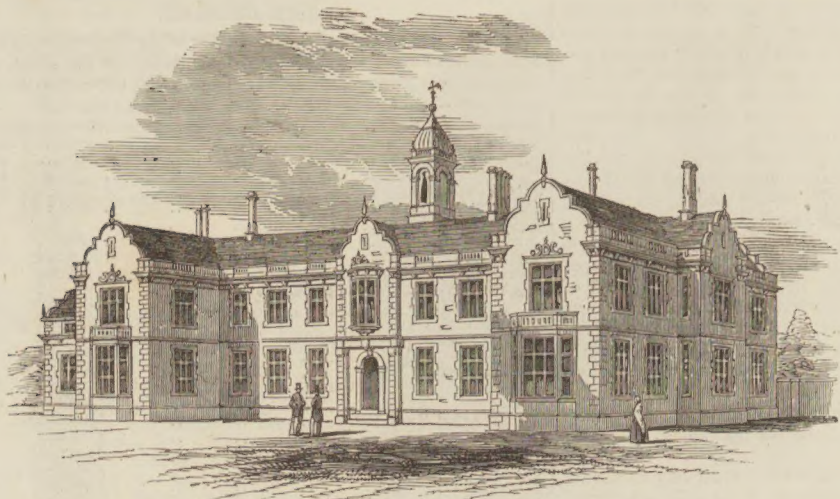
In the year 1846 was formed "the Bristol Waterworks Company," whose object was to furnish that city and its environs with water; the former supply being inadequate to the wants of the increasing population. After careful investigation, it was ascertained that no water in the locality admitted of such facility of conveyance, combined with all the qualities necessary for every kind of consumption, as that which flows from the Mendip Hills, near Chewton-Mendip. Accordingly, a covered aqueduct has been laid down at an inclination sufficient for the flow of the water to a reservoir at Barrow, four miles short of Bristol; whence the water, after being purified and strained through filter beds, is conveyed into the city and suburbs. But, while adopting measures which were so highly to benefit a large population, there were other paramount interests which were not to be forgotten, namely—those of the land-owners on the line of the river Chew; so that it was necessary to construct compensation reservoirs both for the supply of cattle, and also for feeding the numerous mills on the stream. The accompanying Sketch exhibits two of these reservoirs, which, together, contain an area of nearly forty acres in extent; they are formed by embankments thrown across a natural and picturesque valley. The Company, with good taste, have left the banks undisturbed, thereby allowing the water to follow the windings of the ground, so that they seem more like natural lakes than artificial reservoirs, and afford that addition which alone was wanting to complete the beauty of the landscape.

On the left of our Sketch are seen the Mendip Hills; on the right several small knolls; while in the centre, beyond the water, stretches a lovely valley, which is terminated at a distance of about twenty miles, by that great high road of commerce the Bristol Channel, beyond which some of the Welsh mountains are faintly visible.



JOB'S HILL COPPER-MINE, RECENTLY DISCOVERED IN JAMAICA.





GENERAL INSTITUTION FOR THE BLIND, EDGBASTON, BIRMINGHAM.



THE MIDLAND INSTITUTION FOR THE BLIND, NOTTINGHAM.

### CORN EXCHANGE, HITCHIN.

THE edifices of a nation are among the most prominent characteristics of its social condition; and no clearer proof can be given of the progress of general improvement than the rise of those public buildings in small country places which have so long been limited to the cities and large towns of the kingdom. This public architecture in the rural districts shows that our prosperity is not local, but general; and is national rather than metropolitan. In small country towns, where for many years the assembly-room of an inn furnished the only place for a lecture or a public meeting, and where the cattle-market was held in the streets, and farmers and dealers found no other exchange than the pavements of the town,—there have, of late years, been erected town-halls, mechanics' institutes, schools, and corn exchanges, vying in convenience, if not in extent, with the more imposing structures of cities.

These remarks are suggested by the recent opening of a new and spacious Corn Exchange, at Hitchin, Hertfordshire. This town is of ancient origin, is a Crown manor, and now numbers about 5000 inhabitants; it is pleasantly situated in the midst of a fine agricultural district; and though its inhabitants have always kept pace with those of the surrounding locality, yet the spirit of improvement has lately received a great spur from their closer connexion with the metropolis by a first-rate station on the Great Northern Railway. A local Board of Health has carried out a complete system of drainage and water-works; and a joint stock company has now furnished the dealer in corn with that shelter from the weather and facility for the transaction of business which he had so long wanted.



CORN-EXCHANGE, AT HITCHIN.

This new Corn Exchange is situated in the centre of the town, and approached from the market-place by an entrance-passage 40 feet in length and 10 feet wide. Above is a spacious News-room, 30 feet long by 151 feet wide; and the roof terminates with a clock turret, in the Italian style of architecture, harmonising with the rest of the façade.

The Exchange itself is oblong in form, 82 feet in length, and 51 feet broad, the whole area of which is covered with glass. The walls are 12 feet high, of white brick, unplastered, and windows at frequent intervals; and a glazed roof of timber rises in successive gradations, supported by cast-iron columns and pattern-work girders. The floor, laid with Orsi and Armani's patent metallic lava, is divided into squares by white bands of the same material. Counting-houses have been formed along one side; the stands are arranged throughout the area, and there is also an office for the clerk, &c.

In this building the endeavour has been made to obtain that amount of light which is so essential to the dealer in corn, coupled with good ventilation and freedom from draught; which important points have, in some great measure, been attained. The light is secured by roofing the whole area with plate glass, which, as it is of the best quality, makes it as light within the building as in the open air. The ventilation is provided for by numerous openings at different levels; and freedom from draughts of cold air by lobbies with swing-doors at the points of entrance.

The whole has been erected from the designs and under the superintendence of William Beck, architect, Finsbury-circus, London; and the works have been carried out by Mr. George Jeeves, builder, Hitchin. The cost of the Exchange will be about £2600, exclusive of stands and other fittings.



SUPPLY OF BRISTOL WITH WATER.—COMPENSATION RESERVOIRS ON THE LINE OF THE RIVER CHEW.



CALENDAR FOR THE WEEK.

SUNDAY, April 24.—Fourth Sunday after Easter.  
MONDAY, 25.—St. Mark. Princess Alice born, 1843.  
TUESDAY, 26.—Lord Somers died, 1716. David Hume born, 1711.  
WEDNESDAY, 27.—Sir W. Jones died, 1794.  
THURSDAY, 28.—Mutiny of the *Bounty*, 1789.  
FRIDAY, 29.—London University founded, 1827.  
SATURDAY, 30.—Washington inaugurated President of the United States, 1789.

HIGH WATER AT LONDON-BRIDGE,  
FOR THE WEEK ENDING APRIL 30.

Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
h m	h m	h m	h m	h m	h m	h m
2 15	2 35	3 0	3 10	3 40	4 5	4 25
4 50	5 10	5 35	6 0	6 30	7 0	7 30

TO CORRESPONDENTS.

MILLIECK.—Continue, by all means, the use of the simple shield of arms with a motto. The adoption, by grant, of a modern crest, would ill accord with the antiquity of the coat itself. There is considerable expense attending the grant or registration of a crest at the Herald's-office.

DELTA.—The eldest unmarried daughter of each generation is entitled in courtesy to the simple prefix of Miss to her surname.

A SUBSCRIBER.—The Rajah of Sarawak, Sir James Brooke, K.C.B., is only surviving son of Thomas Brooke, Esq., of Widcombe-crescent, Bath, formerly in the H.E.I.C. civil service.

A CONSTANT SUBSCRIBER.—An unmarried lady has a full right to bear the arms and quarterings of her father, but not his crest.

J. V.—We believe that the present holder of the Irish barony in question is absolutely and truly entitled to it. We do not know of any other claimant.

TINEY.—Lord Brooke married, in 1852, the eldest daughter of Lord Elcho and grand-daughter of the Earl of Wemyss. It is very difficult to say what exactly constitutes a city. The subject is too lengthy for our columns.

A CORRESPONDENT, in answer to a Walsal Subscriber, supplies the following information:—General Harry Innes commanded the Chatham Division of Royal Marines in 1801 and 1803. He retired on full pay, and died about 1806 or 1807. His widow survived him some years.

AN OLD SUBSCRIBER.—There is no published work affording a list of the names of all persons who have been presented to her Majesty.

TILCHESTONE.—A reference to Glover's "History of Derby," or to Lyson's, will, we think, supply the desired information. Arms can only be granted to towns which are incorporated.

R.—The Earldom of Lauderdale was created by patent, and is limited to the heirs male of the body of the grantee. If the present Peer, his brother (Sir Anthony Maitland), and his cousin (Sir Thomas Maitland) were all to die without male issue, the title would then pass to Charles Barclay Maitland, born in 1822, great grandson of the Hon. Charles Maitland, second son of the sixth Earl.

A SUBSCRIBER sends the following details in correction of the various published statements regarding the French Empress:—Baron Grivignee, of Malaga, had four daughters, the eldest of whom married Mr. William Kirkpatrick (father by her of the Countess of Montijo and Teba), a Scotch gentleman by birth, and American Consul at Malaga; the second married a Mr. Neumann, Consul for Poland; the third, a Monsieur Lesseps; and the youngest, a Mr. Michael N. Power, an English gentleman, of Malaga. Mr. Kirkpatrick had, besides the Countess of Montijo (mother of the Empress), two other daughters; one is now dead, and was married to her cousin, Mr. W. Kirkpatrick; the other is the present Countess, widow of, Cabarrus.

A CONSTANT READER.—A widow, when she marries, gives up altogether her first husband's coat of arms. Consequently, in conformity with the laws of heraldry, the shield on the monument of the lady in question should exhibit simply the second husband's arms, with her own, as an heiress on an escutcheon of pretence.

IOIA GAMMA.—The only way for a new family to have arms established is by grant from the Earl Marshal, at an expense of about 75 guineas.

W. B. J.—The arms of Hickling are: "Az. three bars or in chief, as many lions' heads erased of the second. Crest: A leopard's head erased or, pellettee." Thomas Hickling, Esq., United States, consul at St. Michaels Azores, bears these arms (the field "vert.") and for Crest a greyhound courant arg. His family is from Boston, Mass.

R. J. B.—The arms and crest, resting on the authority of the shop or office mentioned, have no value whatever.

CANCER.—The colour of liveries should be of the field of the arms.

A SUBSCRIBER.—The husband of an heiress has no right whatever to use the crest of his wife's family.

A. M.—Robert Knight, of Barrels, county Warwick, M.P., was created Baron Luxborough in 1749, and Earl of Catherlough in 1763; but, as he died without legitimate descendants, the peerage honours (which were limited to the heirs male of his body), became extinct. His Lordship's arms were: "Arg. three bendlets gu, on a canton az. a spur, with the rowel downwards, gold."

J. W.—The Protestant Established Church in Ireland is that which is paid by the tithes and ecclesiastical revenues. The Romish Church receives no pay from the State.

J. W.—"Short Short-hand" is published by Whittaker, Ave Maria-lane.

J. B.—If no written acknowledgment of the debt has been given since 1846, the Statute of Limitations will apply.

BEDFORD.—An unmarried lady is entitled to bear her father's arms and quarterings.

J. G. T.—The late John George Lambton was raised to the Peerage as Baron Durham by Lord Goderich's Administration, 29th January, 1828, and was further advanced to the Viscounty of Lambton and Earldom of Durham by Lord Grey, 15th March, 1833.

LEWELLYN.—All the sons of a person entitled to arms have a legal right to the bearings—Arms and Crest.

CH. W., Carlisle.—See a "Manual of Barometers," by J. H. Belville, of the Royal Observatory, Greenwich. 2nd edit. One Shilling.

WITH THIS WEEK'S "ILLUSTRATED LONDON NEWS"  
IS PUBLISHED A SUPPLEMENT, GRATIS.

THE ILLUSTRATED LONDON NEWS.

LONDON, SATURDAY, APRIL 23, 1853.

THE debate last week on Mr. Milner Gibson's motion for the repeal of the three taxes that in different ways retard or prevent the dissemination of literature and knowledge, was not likely, in the temper of the House, or in the present state of parties, to affect the provisions of the then undivulged and possibly unformed Budget. Yet, though Mr. Milner Gibson was defeated in two of his objects, and factiously aided to accomplish an equivocal success in the third, the question under his care has made such progress as to justify the belief that the "taxes on knowledge," properly so-called, are doomed to extinction at a period long anterior to that which the Chancellor of the Exchequer has fixed for the extinction of the Property and Income-tax. We think, however, with all our admiration for Mr. Gladstone's Budget, as a whole, that the right honourable gentleman might not unwisely have allowed the division that so unexpectedly affirmed by a majority the inexpediency of the Advertisement-duty, to have induced him to repeal rather than to modify it. To reduce the obnoxious tax from eighteenpence to sixpence, was virtually to allow that the arguments of its opponents were just and well founded. Mr. Gladstone himself, we think, will scarcely set much value upon the sixpenny duty as a source of revenue whilst the retention of any duty whatever has the same fatal objections that were inherent in the original impost. The newspaper that publishes an advertisement is still subjected to a charge and an annoyance, from which advertisements published anywhere else, and through any other channel, are entirely free. Still omnibuses may plaster themselves inside and out with advertisements, and pay no duty; still may huge advertising-vans encumber our thoroughfares, and endanger the lives of equestrians and pedestrians, without any demand from Somerset-house for the "little sixpences" with which the journalist must continue to propitiate the lynx-eyed officials of that establishment. Still, also, may those most abominable of nuisances, the bill-stickers, receive a kinder treatment from the Government than the grand disseminators of news and politics—the daily and weekly journals.

It would have been far better to have swept off altogether the miserable tax, and allowed mankind to advertise their wares and

express their wants without let or hindrance. As Government, however, has decided otherwise, and as it is a strong Government, and has given us a Budget with which it would be alike ungracious and ungrateful to find fault, newspapers and their advertising customers must reconcile themselves to the burden of the "little sixpence," and bide the time when the taxes on knowledge shall all crumble away together.

As regards the abolition of the stamp upon newspaper supplements, we think we have some reason to complain that the Chancellor of the Exchequer has not duly, if he has at all, considered the peculiar case of the ILLUSTRATED LONDON NEWS.

The law never contemplated that a journal like ours should be compelled to pay an additional stamp duty because, on account of a mechanical impossibility, we cannot enlarge our usual sheet of paper, so as to include a supplement, whenever the importance or interest of news or occurrences renders it necessary to extend the space at our command. Although a copy of our Journal, with a supplement, forms an area of printed matter less than that which the law permits to be published with a penny stamp, yet the fact that our literary and other supplements are, of imperative necessity, printed on a separate and distinct piece of paper, makes us liable to an extra stamp duty.

The boon which the Chancellor of the Exchequer has conferred upon the journals which issue supplements filled with advertisements only, is one that will, no doubt, be highly appreciated by them; but, when it is remembered that those journals, exclusive of their supplements, are of the full size prescribed by the law, while our Journal falls short of that size to the full extent of our Supplements, if not more, we think it will be admitted that we have made out a case for the re-consideration of the Government. The mere fact of our printing upon a sheet and a half of paper instead of on a sheet as large as the daily papers, should not, we think, exclude us from the benefit of a remission so kindly offered to other journals, and so well intentioned towards them all. The simple omission of the few words which we have printed in Italics in the following resolution, to be proposed to the House of Commons by the Chancellor of the Exchequer, would fully meet the case:—"That so much of any act as imposes any stamp duty upon any sheet or piece of paper containing wholly advertisements, and which shall be published with and as a supplement to any newspaper chargeable with Stamp-duty, shall be repealed."

This, it may be said, is an exceptional case; but we have yet to learn that exceptional cases, if they inflict hardship or injustice, or cause impediments to trade and enterprise which were never intended by the law, are unworthy the attention of a Legislature or a Government.

THE COURT.

The Queen continues to progress most favourably towards recovery. Her Royal Highness the Duchess of Kent has visited her Majesty daily at Buckingham Palace; and on Tuesday the Countess de Neuilly and the Princess Augusta of Saxe-Coburg called, and had an audience of the Queen.

His Royal Highness Prince Albert has taken equestrian exercise daily during the week; and on Tuesday the Prince Consort, accompanied by their Royal Highnesses the Prince of Wales and Prince Alfred, and attended by Lieut.-Col. F. H. Seymour and Mr. Gibbs, went to the Royal Mint, on Tower-hill.

On Wednesday the Prince Consort held a Levee on behalf of her Majesty, at St. James's Palace.

THE LEVEE.

His Royal Highness Prince Albert held a Levee, on behalf of her Majesty, at two o'clock on Wednesday afternoon, in St. James's Palace. The Prince arrived from Buckingham Palace about two o'clock, escorted by a detachment of Life Guards, and was received by the Great Officers of State.

The Cabinet Ministers were present at the Levee almost without an exception.

The diplomatic circle having been introduced, the following presentations took place:—

By the French Ambassador—M. le Baron de Cabrol, Attaché to the French Embassy.

By the Sardinian Minister—Le Comte François Veras de Castiglione, Chambellan de S. M. la Reine de Sardaigne.

By the Belgian Chargé d'Affaires—M. Leopold Orban, Attaché to the Belgian Legation.

By the Mexican Chargé d'Affaires—Don B. Gomez Farías, Attaché to the Mexican Legation.

In the general circle the following were the more noticeable presentations:—

Captain Earl Talbot, R.N., on appointment as Naval A.D.C. to her Majesty, by the Duke of Northumberland.

The Earl Grosvenor, on his marriage, by the Duke of Norfolk.

The Earl of Annesley, by Viscount Mandeville.

Viscount Falkland, on succeeding to the title, by Viscount Sydney.

Honourable Robert Lawley, on his marriage, by Lieutenant-General Lord Raglan.

Rear-Admiral Houston Stewart, on appointment as Admiral Superintendent at Malta, by Sir James Graham.

Colonel Chailion, on appointment to the command of the 3rd Regiment of Surrey Militia, by the Earl of Lovelace.

Mr. Hubbard, Governor of the Bank of England, by the Chancellor of the Exchequer.

Mr. Ingham, on being appointed one of her Majesty's counsel, by the Lord Chancellor.

Mr. Charles Hutton Gregory, C.E., by the Right Hon. the President of the Board of Trade.

His Royal Highness Prince Albert returned to Buckingham Palace after the Levee.

His Royal Highness Prince Albert dined with the Duke of Cambridge on Tuesday evening, at St. James's Palace. The Duke of Wellington, the Earl of Aberdeen, the Count Klemensberg, the Earl of Eglinton, the Earl of Clarendon, the Earl of Malmesbury, Viscount Hardinge, Lord Raglan, Lord Adolphus Fitzclarence, the Right Hon. Sidney Herbert, and Lord William Paulet, had the honour of being invited to meet his Royal Highness. Lieut.-Col. F. H. Seymour was in attendance on the Prince.

Her Royal Highness the Duchess of Kent, accompanied by her Serene Highness the Princess Adelaide of Hohenlohe, and attended by Lady Anna Maria Dawson and Sir George Couper, honoured the Royal Italian Opera House with her presence on Saturday evening.

His Royal Highness the Duke of Cambridge honoured Sir George Wombwell with his company to dinner, on Friday, in George-street.

The Countess de Neuilly and the Duchess Augustus of Saxe-Coburg, visited her Royal the Duchess of Kent, on Tuesday, at Clarence-house, St. James's.

His Excellency the Belgian Minister and Madame Van de Weyer, have been obliged to postpone their "receptions" and dinner parties, in consequence of one of their children having been attacked with scarlatina.

The Countess Colloredo had a "reception," on Thursday evening, at Chandos-house.

The Duke of Devonshire entertained at dinner, on Thursday evening, at Devonshire House, Sir Edward Bulwer Lytton, Mr. Charles Dickens, Mr. Mark Lemon, the Earl of Carlisle, and about 30 of the gentlemen who have interested themselves in the Guild of Literature and Art. The dinner was succeeded by an evening party, at which a selection of choice music was performed by his Grace's private band.

The Countess of Clarendon intends to give a ball, at the official residence of the Foreign Secretary, in Downing-street, on the 11th proximo. Her Ladyship had an assembly on Wednesday, at which upwards of 600 members of the fashionable world assembled.

The Earl of Malmesbury had an assembly, on Saturday evening, at the family mansion in Whitehall-gardens. His Royal Highness the Duke of Cambridge honoured the noble Earl with his presence, arriving shortly before midnight.

We understand that a matrimonial alliance will shortly take place between the Lady Edith Hastings, eldest daughter of the Marchioness of Hastings, and F. C. Clifton, Esq., brother of Talbot Clifton, Esq., of Lytham-hall.

Lady Graham had an assembly on Friday night at the official residence of the First Lord of the Admiralty at Whitehall.

Mrs. Disraeli was honoured with the presence of a brilliant circle of the fashionable world on Thursday, at Grosvenor-gate. His Royal Highness the Duke of Cambridge was among the visitors.

SOCIETY FOR THE RELIEF OF DISTRESSED WIDOWS.—On Thursday the annual meeting of the governors of this charity was held at the offices of the Society, Sackville-street; the Marquis of Cholmondeley in the chair. The report stated that the society had last year relieved 270 widows with the sum of £503; but to do this they had to sell an Exchequer Bill of £100.

THE BUDGET.

The following epitome of the Chancellor of the Exchequer's Financial Statement, which we extract from the City Article of the *Times*, gives a comprehensive glance of the entire scheme. The revenue of the present year is estimated at £52,990,000, viz:—

Customs	£20,680,000
Excise	14,640,000
Stamps	6,700,000
Taxes	3,250,000
Income-tax	5,550,000
Post Office	900,000
Crown Lands	390,000
Miscellaneous	320,000
Old Stores	460,000
Anticipated saving from the contemplated measures for the reduction of the Three per Cents	100,000
	£52,990,000

The estimated expenditure is:—  
Funded Debt .. .. £27,500,000  
Unfunded ditto .. .. 304,000

Consolidated Fund	27,804,000
Army	2,593,000
Navy	6,025,000
Ordnance	2,235,000
Miscellaneous	3,053,000
Commisariat	4,476,000
Militia	557,000
Kafir War	530,000
Packet Service	200,000
	890,000
	52,183,000

Surplus .. .. £807,000

This surplus of £807,000 (or, in round numbers, £805,000) it is proposed to increase to £2,149,000 by new taxes which will yield £1,344,000 during the present year, and whose ultimate production is anticipated to be as follows:—

Extension of Income-tax to all incomes between £100 and £150 per annum, at the rate of 5d. per pound	£250,000
[The tax to remain at its present rate of 7d. per pound on incomes above that amount until April, 1855; then to fall to 6d. till 1857; and then to be 5d. till 1860, when it will expire.]	
Extension of Income-tax to Ireland	460,000
	£710,000

From this is to be deducted the loss by exempting from tax all sums of income devoted to the purposes of life assurance, estimated at .. .. 120,000

Net increase of Income-tax	£590,000
Extension of Legacy-duty to real property	2,000,000
Increase of 1s. per gallon in duty on Scotch spirits, namely, from 3s. 8d. to 4s. 8d.	£318,000
Less allowance for waste on spirits in bond	40,000
	278,000

Increase of 8d. per gallon on Irish spirits, namely, from 2s. 8d. to 3s. 4d.	£238,000
Less allowance as above	40,000
	198,000

Less allowance for waste in England	476,000
	40,000
	436,000

Increase from alteration in scale of licenses to brewers and dealers in tea, coffee, tobacco, and soap	113,000
	£3,139,000

The total gain from these new sources will, therefore, be £3,139,000. From this, however, must be deducted the interest upon £4,000,000, the amount of the debt due from Ireland in connection with the establishment of the Poor-law system and the visitation of the famine, which it is proposed entirely to forego, and for which she has hitherto been liable to an annual charge of £245,000.

On the other hand the intended reduction of taxation may be stated as follows:—

ABOLITION OF THE SOAP-TAX.	
Abolition of the soap-tax	£1,126,000

STAMPS.	
Reduction of the duty on life assurance from 2s. 6d. per cent to 6d. per cent	29,000
Reduction of receipt stamps from the present scale, ranging from 3d. to 10s. to a uniform rate of one penny	155,000
Reduction of duty on indentures of apprenticeship from 20s. to 2s. 6d. Ditto, on attorneys' certificates from £12 and £8 to £9 and £6, and on articles of apprenticeship from £120 to £80	50,000
Reduction of Advertisement-duty from 1s. 6d. to 6d., and abolition of Stamp-duties upon newspaper advertisement supplements	160,000
Reduction of duty on hackney-carriages from 1s. 5d. to 1s. per day	26,000

ASSESSED TAXES.	
Reduction of tax on men-servants to a uniform rate of £1 1s. on servants above eighteen years of age, and 10s. 6d. on servants under eighteen	87,000
Ditto on private carriages to £3 10s., £2, and 15s.	95,000
Ditto on horses and ponies to £1 1s. and 10s. 6d.	£118,000
Less alteration of duty on dogs from 14s. and 8s. to a uniform rate of 12s.	10,000
	108,000

Alteration in the posthorse duties, substituting licenses for horses and carriages in lieu of tax on mileage	54,000
Reduction of 17½ per cent in charge for redemption of land-tax—Not estimated.	

POST OFFICE.	
Reduction of colonial postage to a uniform rate of 6d.	40,000

CUSTOMS.	
Reduction of the Tea-duty from 2s. 2½d. to 1s. 10d. till 5th April, 1854. The duty to descend to 1s. 6d. in the following year, to 1s. 3d. the next year, and thereafter to 1s.	3,000,000
Do. of duties on apples from 2s. to 3d. per bushel; cheese from 5s. to 2s. 6d. per cwt.; cocoa, from 2d. to 1d. per lb.; nuts, from 2s. to 1s. per bushel; eggs, from 10d. to 4d. per 120; oranges and lemons, to 8d. per bushel; butter, from 10s. to 5s. per cwt.; and raisins, from 15s. 9d. to 10s. per cwt.	262,000
Do. of duties on 133 minor articles of food	70,000
Abolition of duties on 123 do.	53,000
	£5,315,000

The total amount of relief thus to be afforded is, in round numbers, £5,300,000, but for the present year it will be limited to £2,563,000; while the loss to the revenue, after allowing for increased consumption, will be £1,656,000. To meet that loss, the new taxes for the same period will produce £1,344,000, making, with the surplus already calculated of £805,000, an available aggregate of £2,149,000; and, therefore, on the 5th April, 1854 a favourable balance of £493,000 is still to be anticipated. In attaining this immediate result the prospects of the future have been rendered still more bright. In 1854 the balance between the taxes imposed and those taken off will give an additional £220,000 in favour of the country; and between that period and 1860, when the £6,140,000 of Income-tax is to be surrendered, the saving from the reduction of the Three-and-a-Quarter per Cents, and the lapse of the Long Annuities, and of a large amount of Terminable Annuities, will have been sufficient to render its reimposition unnecessary. Meanwhile, however, according to past experience, the revenue will have entirely recovered itself, so that these savings, as they accrue, will, in fact, be applicable to new reductions.

PORTRAIT OF SHAKESPEARE, FROM THE STRATFORD BUST.—A very interesting memorial of our great dramatic poet has been lithographed from the bust in Stratford church, after a drawing made by the late Mr. Baxter, and just issued by Mr. Thomas Baxter, of Worcester. The bust—copied, in the opinion of Chantrey, from a cast taken after death—is considered to be the most authentic portrait. Mr. Baxter has placed the face upon a black ground, and surrounded it with a border of six autographs of the poet. The whole has been lithographed by Mr. E. J. Lane, A.R.A., in his best manner, and, opportunely enough, appears in time for the visitors to Stratford Festival, in celebration of Shakespeare's natal day, on Tuesday next, the 26th.

UNIVERSITY COLLEGE HOSPITAL.—On Thursday evening, the anniversary festival of this excellent charity was celebrated at the Freemasons' Tavern; the right hon. the Earl of Clarendon presiding. It appeared from the statement of the noble Earl, that, during the past year, 15857 patients had been relieved—of whom 1153 were in-patients. The total expenditure was about £5000; and there was still a debt of £3000 on the hospital, which embarrassed their operations, and to reduce which every effort was making. The receipts of the evening amounted to rather more than £1500.



METROPOLITAN NEWS.

RESULTS OF METEOROLOGICAL OBSERVATIONS,  
TAKEN DURING THE WEEK ENDING THURSDAY, APRIL 21.

Month and Day.	Corrected Reading of Barometer at 9 A.M.	Thermometer.		Mean Temperature of the Day.	Departure from Average.	Degree of Humidity.	Direction of Wind.	Rain in Inches.
		Highest Reading.	Lowest Reading.					
April 15	30.127	50.9	36.3	42.2	- 3.7	85	N.W.	0.00
" 16	30.091	54.4	43.4	46.7	+ 0.7	76	N.W.	0.00
" 17	30.069	59.8	42.5	49.2	+ 2.8	78	S.W.	0.00
" 18	30.058	62.9	46.7	52.1	+ 5.6	74	V.A.R.	0.00
" 19	29.917	59.1	41.6	48.7	+ 1.9	79	S.W.	0.00
" 20	29.733	54.7	41.3	45.7	- 1.3	68	N.W.	0.09
" 21	29.496	49.7	40.5	42.4	- 4.8	96	S.E.	0.24

Note.—The sign — denotes below the average, and the sign + above the average.

The mean reading of the barometer for the week was 29.927 inches. The reading of the barometer gradually decreased from 30.17 in. at the beginning of the week to 29.79 in. by 9h. A.M. on the 20th; increased to 29.80 in. by 2h. P.M. on the same day; and decreased to 29.47 in. by the end of the week. The weather during the week has been very changeable; and the mean daily temperature, which was nearly 4° in defect on the 15th, was nearly 6° in excess on the 18th; and from that time to the end of the week declined to about 5° below its average. The mean temperature of the week was 46.7°, being 0.2° above the average of the corresponding week in thirty-eight years. The range of temperature during the week was 26.6°; the highest reading being 62.9°, on the 18th; and the lowest, 36.3°, on the 15th. The daily differences of temperature have been about the same as in the two preceding weeks, their mean being 0.8° above the average of the fifteen preceding weeks. Rain fell during the week to the depth of 0.33 inch.

Lewisham, April 22, 1853.

JAMES GLAISHER.

**HEALTH OF LONDON.**—During the week ending April 16, there were 1679 births registered in the metropolitan districts: of these, 853 were boys, and 826 were girls. In the eight corresponding weeks of the eight preceding years the average number was 1407. The number of deaths registered in the week was 1243—indicating an improvement in the public health. The estimated number of deaths, deduced from the average number in the ten corresponding weeks of the ten preceding years, and increased in proportion to increase of population, was 1069. Therefore, the return still shows an excess of 174 above the estimated amount. To zymotic diseases, 219 deaths were registered (their average is 193): of these, 5 were small-pox, 17 measles, 20 scarlatina, 68 hooping-cough (still exceeding its average by 25), and 65 to typhus. To tubercular diseases, 230 (their average is 196): of these, 165 were due to consumption. To diseases of the brain, nerves, and senses, 135 (their average is 115): of these, 26 are referred to apoplexy, 20 to paralysis, and 47 to convulsions. To diseases of the heart and blood-vessels, 51 (their average is 34). To diseases of the lungs and of the organs of respiration, 251 (their average is 161): of these, 128 were bronchitis, and 89 pneumonia. To diseases of the stomach, 69; to age, 51; and 45 to violence, privation, cold, and intemperance. From the above it will be seen that the mortality is declining with the increased temperature. The two complaints of an epidemic character which, from their fatal effects, appear to prevail most at present, are typhus and hooping-cough.

**CONSERVATIVE MEETING.**—A meeting of Conservative members, more than 200, assembled on Saturday last at the House of Lord Derby, to consult on the present state of political affairs. His Lordship addressed the meeting in a most able speech, which we abstain from publishing, lest a knowledge of the course to be pursued might prove advantageous to our political opponents. Suffice it to say that Lord Derby's suggestions gave great satisfaction, and the meeting broke up without a dissentient opinion. —*Morning Herald.*

**STATE VISIT OF THE JUDGES TO ST. PAUL'S.**—On Sunday afternoon, the Judges, according to annual custom, attended divine service in St. Paul's Church, to celebrate the first Sunday in Easter term. The sacred edifice was crowded, and an eloquent sermon was delivered. The Lord Mayor, the sheriffs, several aldermen, and Common-council members arrived at an early hour; and at the conclusion of the service the Judges formed in procession, passed through the cathedral, and took their departure.

**CITY SEWERS COMMISSION.**—On Tuesday, the following resolution was carried unanimously:—"That, in order to carry out the powers of this court in respect to common lodging-houses, the court do request the police committee to apply to the commissioners of the City police for the services and attendance of such sergeants and police constables as may be required to inspect such common lodging-houses." A communication from the solicitor to the Mornington estate, Epping Forest, on the subject of the application for ground for a cemetery, was read. It stated that the proposition could not be entertained, as the establishment of a public burial-place was considered to be likely to prejudice the estate.

**ROYAL NAVAL BENEVOLENT INSTITUTION.**—On Monday the general quarterly court of this corporation was held at the Thatched-house Tavern, St. James's; Vice-Admiral Lord Radstock in the chair. The report stated that the income for the quarter ending 31st March last was £1284 13s. 7d., including £169 2s. 7d. in hand upon the 1st of January, £546 19s. 6d. received in subscriptions, £41 in donations, and the remainder as interest upon its stock, which amounts to £36,195 12s. 2d. The expenditure, of which £402 was disbursed in grants, amounted during the quarter to £503 13s. 9d., leaving a balance of £781 in favour of the institution.

**SHIPWRECKED FISHERMEN AND MARINERS' ROYAL BENEVOLENT SOCIETY.**—The society's gold medal and a gratuity of £5 has been voted to Duncan Christie, steward of the *Duke of Sutherland* steamer, wrecked off Aberdeen on the 1st instant. It was reported by eye-witnesses that Christie, with almost certain death staring him in the face, remained by the vessel until every soul had been safely sent ashore, thus saving nineteen of the crew and passengers.

**ARTISTS' GENERAL BENEVOLENT INSTITUTION.**—The thirty-eighth anniversary dinner of this institution took place on Saturday evening in the Freemasons' Hall; Earl Granville in the chair. The company numbered about 200 gentlemen, among whom were Sir Charles Eastlake, Mr. Roberts, Mr. Cockerell, Mr. Jones, Mr. Hardwick, &c. After the usual loyal toasts had been given and responded to, the treasurer stated that the subscriptions received last year amounted to £720, which was distributed among fifty-six persons. Altogether, 1349 cases have been relieved by sums amounting to £15,203. The balance in hand was £590. A variety of toasts were given during the evening; among others, "The health of Sir Charles Eastlake," who briefly acknowledged the compliment, and expressed the warm interest which he and other members of the Royal Academy took in the operations of the institution. He stated that it had been resolved to admit professors of the art of engraving to the highest honours of the Academy.

**PRINTERS' PENSION SOCIETY.**—Tuesday evening the anniversary festival of this society was celebrated at the London Tavern; Viscount Mahon (in the absence of Mr. Austen Layard, M.P.) in the chair. The chairman, in proposing "Continued Prosperity to the Printers' Pension Society," drew attention to the great utility of that portion of the community which it was destined to benefit. The toast having been warmly responded to, "The health of the Chairman," "the Press," and other toasts were given in succession; and a list of subscriptions was read, amounting to £450—being the largest sum which had yet been collected at an anniversary festival of this institution.

**BRITISH MUSEUM.**—The annual accounts relating to the British Museum are printed. The estimate required for the year ending March 31, 1854, is £55,840. The sum for the year 1852-3 was £52,343. The number of visitors to the establishment from Christmas, 1851, to Christmas 1852, was 507,973. In the preceding year it was 2,527,216—the increase arising from the Great Exhibition.

**RECEIPT STAMPS.**—It appears from a parliamentary paper that the number of stamps issued in the year ending 5th January, 1851, was 4,768,505, and the revenue £174,694 10s. 3d.; in the year ending 5th January, 1852, the stamps were 5,178,556, and the revenue £187,480 9s.; and in the year ending the 5th January, 1853, the stamps were 5,290,661, and the revenue £194,088 9s. 9d.

**BOOKS, &c., TO THE EAST INDIES.**—The Postmaster-General has issued a notice that, after the 1st day of May next, printed books may be transmitted by mail between the United Kingdom and the East Indies by the Overland Mail, *via* Southampton, or by the direct packet from a Plymouth, *via* the Cape of Good Hope (subject to the usual conditions as to being in open covers, having no writing or marks, &c.), at the following rates of postage:—Packet not exceeding ½ lb. weight, 6d.; 1 lb., 1s.; 2 lb., 2s.; and 3 lb., 3s.

**THE RETARDED AUSTRALIAN MAIL.**—The mail for Australia, returned to this country from the *Orestes*, at Lisbon, was forwarded to Southampton from the General Post-Office on Saturday, to be put on board the emigrant Australian ship *William Stewart*. The mail is entirely of newspapers, and amounts to nearly 15,000. The whole for Adelaide.

**CLOSING OF THE POULTRY FOR REPAIRS.**—This important thoroughfare was closed on Monday morning for repairs; and in the meantime the enormous traffic of public and other vehicles of all kinds to and from the City and all parts of the metropolis is obliged to take a circuitous route of the narrow streets on either side from King-street to the Mansion-house to their destination. The roadway had some time since been in a very bad state.

**CROSBY-HALL.**—On Thursday evening the Earl of Carlisle delivered his lecture on Pope to the evening classes for young men, in the fine Hall of Crosby-place. The delivery was preceded by some pieces well played on the organ by a lady. His Lordship commenced with stating that he should proceed to fulfil the function of a lecturer—that was to read his lecture. He then stated, with much distinctness and force, his usual topics, that Pope had been lately unjustly depreciated; and corroborated his own views by the expressed opinions of Savage, Warton, Dr. Johnson, Mason, Lord Lyttleton, and Campbell. He dwelt much on the precocity of the genius of Pope, and cited numerous maxims in single lines or couplets, with which the poet's works abound: notwithstanding that precocity, however, his mastery over the poetic treatment of his subjects was gradually and elaborately developed. The Bishop of Winchester presided on the occasion, and after the lecture His Grace addressed the audience. His Lordship, he said, had, in some of his concluding remarks, expressed a wish that the last words resting on their thoughts might be those of the poet himself, with which his lecture had closed. Yet he was sure that the audience would be disappointed if a few words were not added, tending to make their grateful and respectful acknowledgments in return for the opportunity of being enabled to profit by the stores of his Lordship's richly-furnished mind. None would go away without recognising the truth of the portrait. Whatever might be the difference of opinion on the poet, there could be but one verdict as to the lecturer. The lecture itself was as worthy of the poet as the poet was of the lecture. The gem was precious, but the setting was also precious. The lecturer had caught something of the poet's own style and language. He would add one line to those quoted, "The true nobility of man is mind;" and then concluded with an eulogy on his Lordship's senatorial character, and his condescension in thus aiding to improve the rising generation.

**ROYAL NATIONAL INSTITUTION FOR THE PRESERVATION OF LIFE FROM SHIPWRECK.**—On Thursday, the annual general meeting of the supporters of this old and valuable institution was held at the London Tavern. In the unavoidable absence of the Duke of Northumberland, the president, the chair was occupied by the Earl Talbot, C.B. Mr. Lewis, the secretary, read the report, which stated that the year 1851 was considered to be the most disastrous, as respected shipwrecks, on record—the large number of 701 wrecks having been reported; but the year which had just closed far exceeded it in amount and fatality—the unusually large number of 1100 vessels having been wrecked, and the number of lives lost, as far as could be ascertained, being about 900. Hence the necessity that the utmost efforts should be made to provide life-boats, and every other assistance, on such occasions. In addition to twenty-three silver medals, and thirteen other honorary rewards, a sum of £314 had been voted to persons who had assisted in the saving of 773 lives of shipwrecked persons, or nearly double that saved in any previous year. It appeared that since the formation of the institution in 1824, the committee had granted seventy-eight gold medals and 525 silver medals for distinguished services in saving life, besides pecuniary rewards, amounting together to the sum of £8790. Nearly £1000 had also been spent during the past year on life boats, &c., while the whole expenditure of the institution was £1574, its income from all sources did not exceed £704. It will thus be seen that, in order to meet the pressing necessities of the coast, the committee had been compelled to sell £600 of the small funded property of the institution, which was so essential to its permanent efficiency. Under these circumstances the committee earnestly appealed to the public for pecuniary support to enable them successfully to carry on the operations of the institution. Allusion was made to the liberal gift of four life-boats, boat-houses, &c., by the Duke of Northumberland to the society, which was suitably acknowledged.

**THE ROYAL DISPENSARY FOR DISEASES OF THE EAR, DEAN-STREET, SOHO-SQUARE.**—The thirty-sixth annual meeting was held at the institution, on Wednesday last; the Rev. T. Davis Lamb in the chair. Mr. Harvey, the surgeon, reported that 1385 new patients were admitted during the last year—of which, 559 were cured, and 308 relieved: showing the increase of admission beyond those of last year to be 308; of cured, 224; and of relieved, 116. The public were earnestly solicited for support, that the benefits of the institution might be further extended. A vote of thanks having been passed to the rev. chairman and the surgeon (Mr. Harvey), the meeting separated.

**MARINE SOCIETY.**—On Thursday a quarterly court of the governors of this institution was held at the society's offices. During the quarter 20 boys were supplied by the society to the Royal navy, 133 to the merchant service, and 2 were dismissed. There are at present 150 on board the society's ship. The total income—including £550, Miss Hardwick's bequest—amounted to £2667 10s. 6d.; the expenditure was £2084 12s. 9d.: leaving in hands a balance of £582 17s. 9d.

**NEW ORGAN OF ST. MATTHEW'S CHURCH, MARYLEBONE.**—This magnificent organ, which has just been built by Mr. William Hedgeland, of Charles-street, Manchester-square, was opened on Sunday last, and possesses great richness and depth of tone, compass, and melody. It contains sixteen stops and two couplers, viz., in the great organ—open diapason, stop diapason, clarabella, dulciana, principal, twelfth, fifteenth, sesquialtra, and trumpet; and in the swell—open diapason, stop diapason, principal, fifteenth, hautboy, cornopean, and pedal pipes to C.C.C., besides the two coupler stops before mentioned, connecting the great organ with the swell. At the suggestion of the Rev. Dr. Spencer, the incumbent, in order that the organ-case should not interfere with the light, it is double, and spans the arch of the window by an arch corresponding in size. After the morning service on Sunday, the "Gloria" from Mozart's Twelfth Mass was performed with fine effect, the strains being redoubled through the splendid area of the church, which is one of the largest in London, being 113 feet in length; and in the evening, after divine service, the "Hallelujah" chorus, from Handel's "Messiah," told forth the power and qualities of this instrument.

**SUBTERRANEAN RAILWAY.**—A proposal has been laid before Prince Albert for constructing a subterranean and partly sub-aqueous railway from Charing-cross to Hungerford-bridge, and then along the river to London-bridge, leading to a terminus at Cornhill. —*The Builder.*

**"ORATORIAN" CHURCH TO BE ERECTED AT BROMPTON.**—On the Old Brompton-road, near the Bell and Horns, the "Oratorians" are about to build a very large church and residence, in the Italian style. Operations have been commenced.

**THE CONSERVATIVE LAND SOCIETY.**—The eighth purchase of land for allotment amongst the members has just been made, within sight of the Crystal Palace at Sydenham, close to the Forest-hill station, and a short distance from Lewisham. This estate is situated in one of the most picturesque localities in West Kent, commanding a most extensive view of the windings of the river Thames, and of the counties of Surrey, Kent, Essex, Middlesex, and Berkshire—Windsor Castle being seen on a clear day.

**EARLY CLOSING MOVEMENT.**—A public meeting for the promotion of this movement was held on Monday evening, at the Lecture-hall, Richmond (the Vicar, the Rev. H. Dupuis, in the chair), when resolutions in favour of closing the shops, generally, of the town for the six summer months at eight o'clock, and for the six winter months at seven o'clock, were unanimously adopted. It was stated that upwards of forty of the principal tradesmen had, previously to the meeting, signed their names, pledging themselves to the carrying out of that arrangement.

**CHICORY PROSECUTIONS.**—On Wednesday the Court of Inland Revenue was engaged in hearing charges against grocers, for violating the recent order forbidding the sale of coffee and chicory mixed together, unless under a label informing the purchaser of the fact of mixture. The Court inflicted small penalties in about twenty cases, but intimated that after the notice the law would be put in full force. The greatest penalty is £100.

**PROSPECTS OF THE BAR.**—(From a Correspondent.)—As an example of the declining state of the learned profession, we may mention that no less than 22 sets of chambers are now to let in the Middle Temple alone, which numbers 250. Many of the barristers of this Inn have taken their departure for the land of gold, in hopes to find there a subsistence which is denied them at home. The magnificent hall belonging to this Inn, which used during Term time to be crowded with members dining, is now nearly deserted, and all things tend to show that this ancient and honoured institution, so glorious in its reminiscences, will ere long be numbered with the things that were. —*Globe.*

**THE SELF-ACCUSED MURDERER.**—On Monday, at the Marylebone Police-office, the man who gave the single name of Robert at the police-station about a fortnight ago, was again placed at the bar. It will be remembered that he confessed having murdered secretly and buried his wife at Edinburgh. It resulted, however, from the inquiries of the police that he was a single man, whose time had been spent in England, and that he was a compositor named Gardiner. Questioned by the magistrate, he said that he found himself in London destitute of all resources. Seeing the door of a police-station open, he entered, but was thrust out. The thought struck him that if he acknowledged himself a murderer he should be a person of importance. He acted upon the suggestion, and was then invited in, taken every care of, and set down to a meal. The tale about his wife was all a fiction. Mr. Eroughton remanded him to prison.

**TWO MURDEROUS ASSAULTS.**—On Tuesday afternoon, information was received at King's College Hospital, Carey-street, of a murderous assault on Mary Sheen, Wild-street, who was admitted into Adelaide Ward, from most serious injuries by the hands of her husband, Michael Sheen. On the previous evening he returned home, and from some cause at present unexplained, attacked his wife with most savage brutality. She remains in a very precarious state.—The second case is that of Mrs. Helen Doubin, Paul-street, Lisson-grove, who was brought to Manver's Ward, St. Mary's Hospital, having also sustained most serious injuries from the hands of her husband; she is placed under the care of Mr. Ure, surgeon.

CHURCH, UNIVERSITIES, &c.

EXTENSION OF THE COLONIAL EPISCOPATE.

A public meeting, called by the invitation of His Grace the Archbishop of Canterbury, was held in Willis's Rooms, St. James's, on Wednesday afternoon, for the purpose of taking measures to raise contributions towards the endowment of additional colonial bishoprics. The meeting was numerously attended. Among those present were the Archbishop of Canterbury, the Bishops of London, Winchester, Oxford, Exeter, Chichester, Norwich, Llandaff, St. Asaph, the Bishop Elect of Lincoln, Quebec, Cape Town, Bishop Carr, the Duke of Newcastle, the Earl of Chichester, the Earl of Harrowby, Lord Lyttleton, Lord Redesdale, the Rev. Lord J. Thynne, Mr. Cardwell, Sir R. Inglis, Sir J. Pakington, Sir C. Anderson, Sir W. James, Dr. R. Phillimore, Dr. Dean, Archdeacon Hale, the Rev. Canon Bentinck, Mr. A. J. B. Hope, Mr. D. Pereval, Mr. H. Pownall, Mr. Justice Coleridge, Mr. F. H. Dickinson, Mr. W. Cotton, the Governor of the Bank of England (Mr. Hubbard), &c., and a very numerous body of other members of the Church of England.

His Grace the Archbishop of Canterbury took the chair. The Lord Bishop Elect of Lincoln (Dr. Jackson,) having implored a blessing upon the proceedings,

The Archbishop of Canterbury addressed the meeting. His Grace said that a very few words, and a very few minutes, would suffice for the part it would be necessary for him to take in opening the proceedings of the meeting—which he rejoiced to see so well attended. His Grace then alluded to a meeting held twelve years since, under the auspices of his venerable predecessor, for a similar purpose as the present. The result of that meeting was the creation, not only of ten or twelve, but of fifteen bishoprics, eleven at least of which had been assisted through the means that were collected on that occasion, at an expense of not less than £140,000 (Hear). One of the objects of the present meeting was to give an account of their stewardship, and also to show the fruits of what was sometimes said to be the nature of gratitude—to ask for an extension of favours. If they found the funds, His Grace trusted, from the results of past experience, that they would not be disappointed in the future.

Mr. Hawkins then read the report, which was a statement of what had been done since the formation of the fund in the year 1841. The Bishop of London then moved, and the Bishop of Chichester seconded, the first resolution:—

That the remarkable success with which it has pleased Almighty God to bless the efforts recently made for the extension of the episcopate in the colonies, and the happy results which have flowed therefrom, ought to be regarded as a call and encouragement to proceed in the same course, till every province of the colonial empire of Great Britain shall have its own resident bishop.

The next resolution was moved by the Duke of Newcastle, and seconded by the Bishop of Cape Town, to the following effect:—

That the vast diocese of Cape Town, comprising five distinct governments, requires immediate subdivision, by the erection of a bishopric at Graham's Town, for the eastern province, and of another for the new colony of Natal.

The Bishop of Oxford placed the third resolution before the meeting, and moved:—

That the remoteness of Western Australia from Adelaide, within the diocese of which it is at present comprised, renders it expedient that a separate bishopric be formed within that colony;—and that the rapid spread of population, and the constant formation of new settlements in the diocese of Toronto, demand a division of that diocese by the foundation of a bishopric at Kingston, for its eastern division.

This was seconded by Sir J. Pakington, and supported by Mr. Cardwell. The Bishop of Quebec proposed, and the Earl of Harrowby seconded, the thanks of the meeting to the chairman, His Grace the Archbishop of Canterbury; who returned thanks, and concluded the proceedings with the usual benediction.

The following Contributions were announced before the close of the meetings:—Sir Robert Inglis, Bart., £100; Mr. Wm. Cotton, £100; Bishop of London, £200; Mr. Joshua Watson, £100; Bishop of Winchester, £100; Marquis Cholmondeley, £100; Bishop of St. Asaph, £100; Mr. J. G. Hubbard, £100; Mr. Philip Cazenove, £100; Archdeacon of Exeter, £50; Bishop of Capetown, £200; Mr. E. B. Wheatley, £100; Miss Wheatley, £100; Bishop of Exeter, £200; Rev. John Goring, £1000; Mr. A. J. B. Hope, £100; Sir John Pakington, Bart., M.P., £50; Rev. A. R. P. Venables, £50; Right Hon. Edward Cardwell, £100; Archbishop of Canterbury, £200; Duke of Newcastle, £100; Earl of Harrowby, £100; Lord Redesdale, £100; Bishop of Oxford, £100; Rev. Lord John Thynne, £50; collected at the door, £107. The total amount subscribed in the room was upwards of £2000.

**THE FRIEND OF THE CLERGY.**—The anniversary festival of this society was celebrated on Wednesday, with the usual ceremonial observances. In the afternoon a large number of the patrons and supporters of the society attended at St. Mary-le-Bow Church, where a full choral service was performed. The Lord Bishop of St. David's preached the sermon, in which the right rev. prelate forcibly and ably urged the peculiar claims of the society upon general support. The choral part of the service was under the leadership of Mr. Francis. In the evening the usual dinner was held at the London Tavern, at which Lord John Russell, M.P., presided; supported by the Earl of Chichester, Lord Erskine, the Earl of Kintore, Lord Drumlanrig, M.P., Bishop of Llandaff, Sir W. Page Wood, Mr. Baron Parke, Lord W. P. Fawcett, M.P., the Hon. Mr. Duncombe, Mr. T. W. Booker, M.P., Mr. W. Evans, M.P., the Sheriffs of London and Middlesex, &c. Covers were laid for upwards of 300 guests, and the galleries were crowded with ladies. The cloth having been removed, the chairman proposed the usual loyal and appropriate toasts; concluding with the principal one of the evening—"Prosperity to the Friend of the Clergy, and may it long continue to flourish." In the course of the evening lists of subscriptions were read by the secretary, amounting to the munificent sum of £7082. The company did not separate until a late hour.

**PREFERRMENTS AND APPOINTMENTS.**—*Rectories:* The Rev. W. Acworth, to Plumstead, Kent; the Rev. R. S. Sutton, to Ripe, Sussex; the Rev. J. D. Pigott, to Cuxham; the Rev. T. B. Ludlow, to Slapton, near Leighton Buzzard; the Rev. W. J. Deane, to Ashen, Essex.

**THE NEW CHURCH OF SAINT ANNA, LINCOLN.**—The foundation-stone of the new church about to be erected near the Lindum Villas, at the sole expense of the Rev. Richard Sibthorp, and which is to be called the Chapel of Saint Anna in Lincoln, was laid on Wednesday week, in the presence of a large audience.

**RE-OPENING OF BOSTON PARISH CHURCH.**—The arrangements for the re-opening of this noble ecclesiastical edifice on Thursday and Friday, May 12th and 13th, are rapidly proceeding.

**TESTIMONIALS.**—The following clergymen have recently received tokens of affection and esteem:—The Rev. C. Miller, on his vacating the curacy of Cheswardine; Rev. H. G. Eland, by the congregation of St. Paul's, Westminster; Rev. J. Atkinson, from the parishioners of Peldon; Rev. W. N. Andrews, Bulmer, near Sudbury, by his parishioners; Rev. T. R. Jones, late curate of Christ Church, Battersea, by the congregation; Rev. W. Laycock, curate of Burnley, by the girls of St. Peter's Sunday-school; Rev. R. Hill, incumbent of Royton, from the guardians of the Oldham Union; Rev. H. Tull, incumbent of Werneth, from the guardians of the Oldham Union.

NEW ZEALAND.

The recent discovery of gold in this land of promise appears to be viewed by some of the colonists with apprehension of its checking the general prosperity of the country. A letter from Auckland, dated October 25th, says:—"I am sorry to inform you that gold was discovered about thirty miles from here, at a place called Coromandel Harbour, some few days ago. It was very doubtful at first whether the reports were true, until his Excellency, Lieutenant-Colonel Wynyard, sent Major Nugent (of her Majesty's 58th), who is native secretary, and Mr. Johnson, interpreter, to the spot. These gentlemen were accompanied by seven respectable merchants of Auckland, forming part of the Auckland Gold Committee, who all returned from the above-named place on the 23rd inst. with specimens of gold. At present I am happy to say only a very small quantity has been found—some in quartz and black sand. The land belongs to the natives, who have prevented some Europeans from digging for gold. If it should turn out to be found in sufficient quantities to yield a handsome profit by working, I consider it would be the most unfortunate discovery every made in this colony; and had the Auckland people offered a reward of £500 for the discovery of coal in place of gold, they would have shown more sense. We are now beginning to feel the advantage of the Australian colonies finding gold; and, should our late discovery of gold turn out not worth working, in a few years we shall be in a far more healthy and prosperous condition than any of the other Australasian colonies. The great advantage we have in New Zealand over the other colonies, and the southern settlements of New Zealand, is an immense native population, which are chiefly in this vicinity, and which I consider the backbone of New Zealand. We have now nearly 1000 tons of produce waiting to be exported to the colonies, and cannot get ships to carry it thither, although we have eight ships, barques, and brigs, besides schooners, belonging to Auckland. The enormous exertions made the last twelve months by the settlers here are almost incredible. We have now about 16,000 acres of land fenced in, and the greater part in produce for the colonies; and I may say that the natives have far more land under cultivation, with the idea of their gaining very high prices for the produce for the colonies. People here complain about the dulness of the times, but it is many years since Auckland was in so flourishing a condition, and without the assistance of one sixpence of the Parliamentary grant, all of which has been spent at the southern settlements."

We have before us an interesting pictorial evidence of this activity at Auckland, in a series of four well-executed Views of the town and harbour, drawn by R. J. Hogan, and "published by J. Williamson, stationer, &c., Auckland." The points are admirably chosen, and show the town itself—1, from Hobson-street, south; 2, from Smales Point; 3, from Britomart Barrack; 4, the point we have engraved upon the next page.

The accompanying View shows a portion of the town, seen from the New





AUCKLAND, NEW ZEALAND.—FROM THE NEW WHARF.

Wharf, with Queen-street and the foot of Shortland-street; the Market-house, Wesleyan Chapel and College, and "the windmill on the hill."

A late number of the *New Zealander* describes Queen-street as the least built upon, but in other respects the best and most considerable street in Auckland. It is about half a mile long, nearly level, and almost straight, and terminates at its northern extremity in a pier or quay, which runs into the harbour; and alongside of which small craft can land, on this stage, their cargoes. At its southern extremity it is overlooked by the Wesleyan Seminary, or boarding-school for the education of the children of the missionaries in these seas—a spacious brick-built and substantial structure. The Gaol is badly situated, and is by no means a conspicuous building; but by a diligent search it may be found on the west side of Queen-street, partly screened from view by the Court-house and Police-office, which abut immediately upon the street. Several shops of superior description, two and three stories high, have recently been erected; and Queen-street, as well as being the longest, is certainly just now one of the most improving streets in Auckland. Wakefield-street ascends from its southern extremity, until it

joins the Cemetery-road, and is the newest and most increasing street in the town: many of the houses are built of brick, and it already bears a considerable resemblance to a new street in the outskirts of a modern English town.

#### PORT NATAL.

INTELLIGENCE of an interesting character has recently been received from the rising colony of Port Natal:—"We are informed," says the *Natal Mercury*, "on good authority, that Mr. Morewood has found coal—equal to the best Newcastle—on the coast near Compensation, by means of the Government boring apparatus which he has at present in use." A reward of £1000 had been offered for the discovery of gold in the settlement.

A Correspondent just returned from a three years' residence at Natal, has favoured us with the accompanying View of the capital—Pietermaritzburg—taken from the high hills called the Swarthcoops. The site for the town was selected by the Dutch, and inhabited by them previous

to Port Natal being annexed to the Cape of Good Hope, in 1845. Since that period, the Dutch, wishing still to enjoy their own laws and privileges, migrated some hundreds of miles into the interior, beyond the mountains forming the boundary-line between the new Dutch territory and the country they formerly inhabited. Here they have re-established themselves, and have become very extensive cattle-farmers, hunters, &c.; and many are turning their attention to the growth of wool. Pietermaritzburg stands well, and can be seen from six to seven miles distant. On either side are two main roads, for waggon travelling: that with the waggon seen in the distance leads from the sea-port town D'Urban; and the road opposite, to the over-berg route. The Little Bushnie River runs almost round the town, through which it is taken at a trifling expense, running before the houses down each side of the street, thus affording the inhabitants a never-failing supply of pure water, which gives a very cooling and pleasant appearance to the town. The houses are well-built—mostly of stone, and brick white-washed: attached are good gardens. The dwellings number about 300, besides a fort and camp, and substantial Government offices.



PIETERMARITZBURG, THE CAPITAL OF NATAL.



## EXHIBITION OF THE NEW SOCIETY OF PAINTERS IN WATER-COLOURS.

THE Exhibition of the Works of the New Society of Painters in Water Colours, for the present season, is a very good one. Among the usual variety of landscape and still life pieces, are scattered more than the ordinary number of historical and character subjects, many of them of considerable beauty and interest; and the executive merit of the collection, generally, denotes a marked progress in this agreeable branch of art.

John Absolon has several works evincing taste and artistic ability. 18, Represents a "Guerilla" reclining, asleep, whilst a young female watches over him with an air of deep solicitude and affection. There is a quiet interest about this simple group which is very charming. In 291, "Corner in Spain," we have personages of a somewhat similar character, but differently occupied. At the corner of a street, a young guerilla is pouring his ardent professions of love into the ears of a black-eyed damsel, who, listening attentively, and withal not weakly, to what he says, seems to indicate that she will "think upon it." Her hand hanging coldly within, almost withdrawn from, the grasp of her lover, shows that she is more inclined to favour than to reject his suit. 219, "The Nun," is studied upon the lines of Rogers:—

— She arose at home  
To be the show and idol of the day;  
Her vesture gorgeous, and her starry  
heart  
No rocket, bursting in the midnight  
sky,  
So dazzling. When to-morrow she  
awakes,  
She will awake as though she still  
was there,  
Still in her father's house, and not a  
cell.

The young novice is stretched in sleep—sleep brought on by weariness of waking, and the unquiet attitude and disordered hair clearly indicate the struggle which has just been passing in her mind between the attractions of the world, and of the cloister. 29, the "Gleaners," is a pretty little sketch, of a merry party returning from the fields; a broad side light from the setting sun playing very happily upon the various figures as they recede in the distance.

L. Haghe has several pieces, in which his rich style of colouring is prominently displayed. 48, the "Happy Trio," is a family group of a father or guardian asleep in an arm-chair, whilst the daughter and her lover are discoursing most eloquent music at the piano. The treatment, under the influence of a setting sun peering through the window, is generally extremely warm, and the contrast afforded by the bright blue of the cavalier's velvet coat, is perhaps more striking than agreeable. In 84, the "Salle d'Armes in the Castle of Augsburg," the tone is more mellow, the various groups of armed men and armour in the ancient baronial hall being most effectively displayed.



"THE FATAL STATUE"—PAINTED BY W. H. KEARNEY.

55, The "Shrine of Santa Rosalia, Monte Pellegrino, Palermo," by Charles Vacher, is a capital interior; the architectural and other details nicely distinguished under a subdued light. Some other Italian scenes by this artist are equally to be remarked for their artistic and tasteful treatment.

The principal historical work in the room, and one which cannot fail of commanding the attention of all visitors, is (236) the "Walk to Emmaus," by H. Warren, which we shall engrave hereafter.

One of the most masterly works in the Gallery, and which we now engrave, is that entitled the "Fatal Statue" (124), by W. H. Kearney; and the story of which is well authenticated in the history of art, and runs as follows:—

Torrigiani, a Florentine artist, cotemporary with M. Angelo, was much employed in England by King Henry VII., upon his chapel at Westminster. He afterwards travelled into Spain, where he was engaged to make a statue of the Virgin for a grandee, who, when the model was completed, gave a small sum to the artist for his remuneration, which so exasperated him that he broke the model in pieces; so which he was denounced to the Inquisition by the grandee. To escape the punishment of being burnt alive for sacrilege, he starved himself to death in a prison of the Inquisition.

The artist has seized the moment when Torrigiani, scornfully holding up the few coins he has just received from his patron in his left hand, has dashed the ill-paid model to pieces. The attitude of this figure is vigorously conceived, and executed to perfection; being coloured rich red and green, it stands prominently forward with the importance it should claim. The grandee, seated, is dressed in black, and, in the heat of the moment, is drawing his stiletto; in the background, an ecclesiastic raises his hands in horror at what he considers a sacrilegious act. The treatment of every part of this little picture is such as to command unqualified admiration.

Charles H. Weigall is very successful with a representation of "Dirk Hatteraick in the Cave" (195), which we engrave, and which perfectly realises the picture so admirably described in "Guy Mannering":—

The light in the fire-grate was the dark red glare of charcoal in a state of ignition, relieved from time to time by a transient flame of a more vivid or dusky light, as the fuel with which Dirk Hatteraick fed his fire was better or worse for his purpose. Now a dark cloud of stifling smoke rose up to the roof of the cavern, and then lighted into a reluctant and sullen blaze, which flashed wavering up the pillar of smoke, and was suddenly rendered brighter and more lively by some drier fuel, or perhaps some splintered fir timber, which at once converted the smoke into flame. By such fitful irradiation, they could see more or less distinctly the form



"DIRK HATTERAICK IN THE CAVE"—PAINTED BY C. H. WEIGALL.



of Hatteraick, whose 'savage' and rugged cast of features, now rendered yet more ferocious by the circumstances of his situation, and the deep gloom of his mind, assorted well with the rugged and broken vault which rose in a rude arch over and around him.

Dirk Hatteraick, both in feature and attitude, is a perfect study; there is a lull-dog savageness of expression about him which denotes the villain in whose breast is no remorse. The scene itself, and the various accessories introduced, are all in perfect keeping with the subject.

## IMPERIAL PARLIAMENT.

### HOUSE OF COMMONS.—FRIDAY, APRIL 15.

Sir J. WALMSLEY drew attention to a statement in the *Times*, that a house in the occupation of M. Kossuth had been searched, and that the result of the investigation was the discovery of a large store of arms, ammunition, and materials of war.

Lord PALMERSTON said that it was true that warlike stores and a large quantity of gunpowder had been found in a house at Rotherhithe, not in the occupation of Kossuth. Seventy cases, containing several thousand rockets used in war, were found in the house. The cases were closely packed, and were evidently intended for transmission to a distance. There were also found a considerable number of rockets in various stages of manufacture, and iron cases containing combustible materials, together with 2000 shells, not as yet loaded, with a very considerable quantity of the composition with which rockets are filled, and about 500 lbs. of gunpowder. These things were seized by the police; but who belonged to the house, and who was the person employed in making them, the House would not expect him now to state. It was clear that the quantity of gunpowder was larger than was permitted by law to be kept in any private building even by dealers in the article. The Secretary of State having reason to think that there was such an immense amount of warlike stores in a private dwelling, was justified in taking possession of them. The Government were determined to prevent the shelter given to foreign exiles from being abused for the purpose of organising hostile proceedings against foreign powers.

Mr. T. DUNCOMBE said that the house at Rotherhithe had been used as a manufactory of rockets for the last six years. It was in the occupation of Mr. Hale, who was a rival to Captain Warner, and who had for several years past been selling his rockets to foreign Governments. He denounced the search of Mr. Hale's house by the police as an unlawful act, which would be brought before the courts of law.

Mr. BRIGHT, having appeared upon the same platform with Kossuth, wished to know whether the noble Lord had any reason to believe that Kossuth was in any degree compromised by the discoveries that had been made?

Lord PALMERSTON, amid much laughter, said—The hon. member knows so much more than I do myself about the matter, that if there is to be any interchange of questions and answers between us I think I ought to be the questioner and he the answerer (Laughter). I refer him to his own knowledge of M. Kossuth. I do not mean to cast any imputation upon any one. It remains to be ascertained who the persons are who are concerned in this great manufactory of rockets, and it would be most improper to enter further upon the subject.

### THE JEWISH DISABILITIES BILL.

On the order of the day for the third reading of this bill being moved, a great number of petitions from all parts of the country were presented against it, and a few in favour of the measure.

Mr. CUMMING BRUCE repeated the objection to the bill, that it went to unchristianise the Legislature of the country—an objection which drew from Mr. BRIGHT the remark, that the opposition to the bill had sunk down into a phrase. Mr. WHITESIDE, in an able speech, accumulated elaborate proof that Christianity is indissolubly connected with the laws and institutions of this land. He cited *dicta* by many of our Judges, from the earliest to the latest times, which declared that Christianity was part and parcel of the law of England. As this country was essentially a Christian country, it ought to have a Christian Legislature: but it would cease to have a Christian Legislature if Christianity be not a condition of membership. The SOLICITOR-GENERAL supported the bill, which was opposed by Mr. GOULBURN, and also by Mr. WALPOLE, who reminded the House that the Jew might strike his tent to-morrow, and not a vestige of him remain upon the soil, for the Jew was with us, but not of us. When he was told that the bill would complete the edifice of religious liberty, he replied, "Let not the edifice of religious liberty be turned into a pantheon, admitting our most determined and irreconcilable enemies." Sir R. PEEL, in an eccentric, amusing, and discursive speech, opposed the bill. He was told that, in opposing this bill, he was doing what was unworthy of the great name he bore; but he felt quite sure that, in giving expression to his conscientious opinions and legitimate sentiments, he should never justly lay himself open to that accusation. Recollecting the political antecedents of one whose memory he felt bound to revere, he thought it best to abide by his own political convictions, rather than to yield to the sentiments of any one. Lord J. RUSSELL said, "Is this a Christian country, or is it not? If you tell me it is, I say that if the Jews are admitted to Parliament this will still be a Christian Parliament." He had told his constituents that if the country sent a great majority for the measure, they would not have to wait for it long. They had nothing but Parliamentary majorities to urge on the House of Lords at present, for it could not be said that there was any great feeling in the country on the subject. But he fully expected that the Jews would be admitted by a vote of the other House, and he saw signs of progress; auguring well, among other things, from the vote of the son of the late Prime Minister (Lord Stanley) being given for the measure.

The House then divided; the numbers were—For the third reading, 288; against it, 230: majority, 58.

### HOUSE OF LORDS.—MONDAY.

There was a large attendance of their Lordships to-night, for the discussions upon the College of Maynooth never fail to attract great numbers of peers, both temporal and spiritual. The right rev. benches were fully occupied: sixteen archbishops and bishops were present, whose attire of lawn and cambrie formed a striking feature in the *coup d'oeil*. The prelates themselves presented some striking contrasts—the greatest, perhaps, being afforded by the mild and Christian sweetness of expression and placidity of deportment which characterise the Archbishop of Canterbury, and the combative restlessness and energy of the Bishop of Exeter. The right rev. prelate looks extremely unwell; but neither illness nor advancing years (Dr. Phillpotts is seventy-five) appear able to quench the fervour of his political and theological opinions. The Marquis of Anglesey—who, from having twice served the high office of Lord-Lieutenant, may well be supposed to take an interest in everything relating to Ireland—came down to the House; and, scorning the indulgence of a seat, stood chatting with some friends for some time at the foot of the throne. The group was joined by his Royal Highness Prince George of Cambridge, who, after some cordial conversation with the venerable Marquis, gracefully tendered him his arm, and led him into the Council-chamber behind the throne. The Marquis of Anglesey, who is now in his eighty-fifth year, walks with the same vigour as when, arm in arm with the Great Duke, the illustrious heroes shared with Royalty the admiration of the public at the opening of the Great Exhibition of 1851. Both the Duke of Cambridge and Lord Anglesey voted against the Earl of Winchelsea's motion; which was also opposed by the Archbishops of Canterbury and York, and the Bishops of London, Exeter, and Durham. When speaking of the robes of the Bishops, we might have added that only two or three members of the episcopal bench now wear wigs. The Archbishop of Canterbury, when Bishop of Chester, never appeared in it, and he has only assumed the wig since his translation to the Primacy. The Archbishop of York never wears it, and the only English Bishop who refuses to discard it is the Bishop of Rochester. One member of the Irish episcopacy, who seldom appears in the House of Lords, also wears the wig. The strangers' gallery was filled with persons, the great majority of whom appeared to be clergymen. The Earl of Derby, whose attendance upon his Parliamentary duties has been interrupted by the death of Lord Skelmersdale, the father of the Countess, took his usual seat upon the front Opposition bench. The discussion was somewhat relieved by a humorous illustration in the speech of the late Premier, which derived much of its appositeness from the slight and juvenile figure and appearance of the intelligent Duke of Argyll. The young Duke appeared to go somewhat out of his way to make an attack

upon the Earl of DERBY, who said his noble assailant reminded him of a story he had heard about a great, strong, powerful "navy," standing about six feet four, who was married to a very little woman. It was said, however, that his wife was in the habit of beating him. When asked how it happened that he let himself be beaten by his wife, he said, "Oh, let that be; it amuses her, and it don't hurt me." Roars of laughter followed this joke, and it was some time before their Lordships, spiritual as well as temporal, entirely recovered their gravity. The debate itself need not occupy much of our space, the arguments for and against the College of Maynooth having been so often repeated as to have lost all novelty.

The Earl of WINCHILSEA moved for the appointment of a committee to inquire into the system of education pursued at the College of Maynooth; and, after inveighing with great vehemence against the insult offered by the Pope to the Queen, by his recent bull, proceeded to attribute most of the evils of the Romish system to the pernicious tenets inculcated by the canon law, according to which the Pope assumed temporal as well as spiritual authority over the subjects of other sovereigns. If those tenets were taught at Maynooth, it was high time that such a system of education was put down. He would, however, consent to withdraw his motion in favour of Lord Aberdeen's amendment if the commission proposed were composed of four members, two nominated by the Crown and two by himself.

The Earl of ABERDEEN said, the noble Earl's object clearly was not inquiry into the system pursued at Maynooth, but the annihilation of the College which had been sanctioned by Parliament for sixty years. The Government had no objection to appoint a commission; and he moved as an amendment:—

That a humble address be presented to her Majesty, praying that her Majesty will be graciously pleased to issue a commission to inquire into the management and government of the College of Maynooth, the discipline, and the course of studies pursued therein; also, into the effects produced by the increased grants conferred by Parliament in 1845.

The Earl of RODEN gave the House some reason to think that the late famine and the vast emigration going on have very much changed the numerical proportion which Protestants and Roman Catholics formerly bore to each other. The noble Lord read an estimate of the numbers of the various denominations of Protestants and Protestant Dissenters in Ireland in 1834, amounting in round numbers to 1,516,000, while the Roman Catholic population was estimated at 6,000,000, the Protestants being then but one-fourth of the population. In this estimate it was said the Protestants were understated. But in consequence of the famine and emigration in Ireland, the population, which in 1841 was 8,135,000, and which ought to have increased to 8,500,000 in 1851, was then ascertained to have fallen to 6,515,000. The Roman Catholic population had been more reduced than the Protestant population, so that at present their relative numbers were as 7-12ths to 5-12ths.

Lord Dufferin, Lord Beaumont, the Marquis of Clanricarde, the Duke of Leinster, the Marquis of Lansdowne, and Earl Grey, doubted the policy of inquiry, but preferred a commission to a committee. The Bishop of LONDON said that he would readily vote against the continuation of the grant, but would now content himself with supporting the Ministerial amendment. The Earl of SHAFTESBURY thought inquiry necessary. The terms of inquiry should embrace the consideration of the object for which Maynooth was originally founded—to train a home-bred body of priests, who would be more loyal and patriotic than those trained abroad. The commission must inquire whether this had been accomplished or not. The Duke of ARGYLL supported the amendment. The Earl of DERBY thought it fair matter for inquiry whether the system pursued at Maynooth turned out Murphys or M'Hales?—whether the teacher inculcated the Ultramontane doctrines, which favoured the loftiest assumptions of the Roman Catholic clergy, or the more moderate views known as Cisalpine, which were certainly more reconcilable with the views on which the church of Ireland did, or, at all events, ought to stand. He preferred inquiry by a committee; but he recommended the noble Earl not to divide the House, and to be satisfied with the declaration of the Earl of Aberdeen, that he would take every possible means of securing a full and impartial inquiry into the whole of the subject.

The House divided. The numbers were—Content, 53; non-content, 110: majority, 57. The resolution was, therefore, negatived, and the amendment agreed to.

The House adjourned at a quarter past eleven o'clock, an unusually late hour for their Lordships.

### HOUSE OF COMMONS.—MONDAY.

New Palace-yard exhibited an animated appearance this evening, from the number of horses and carriages which rapidly arrived at the door of Westminster Hall, with members of the House of Commons. The leading members of the Government and the Opposition arrived early; and, at about half-past four o'clock the body of the House was completely filled. We need scarcely say that the two galleries devoted to strangers were occupied as soon as prayers were concluded; so numerous, indeed, were the applicants for admission with members' orders, that the seats on one side of St. Stephen's Hall exhibited a long line of persons, whose only chance of admission was that an equal number of seats should be vacated by the more fortunate possessors of places within the House. Beneath the Speaker's Gallery, and in the places devoted to Peers and distinguished visitors, were Lord Overstone, some Bank directors, and other masters of finance, who are consulted by Chancellors of the Exchequer upon monetary operations. The Members' Galleries, right and left of the Chair, were the resort of hon. gentlemen who could not obtain seats in the body of the House. All eyes were turned to the front Treasury bench, where Mr. Gladstone sat with his papers upon the table before him. Some time was lost in the preliminary questions which were put to the Government upon a variety of subjects; and, at a quarter-past five, amid the breathless silence of the House, the Chancellor of the Exchequer rose to make his great financial statement (which will be found reported at length in our Supplement). Of the merits of the scheme this is not the place to speak; but, it may be permitted to us to remark here upon the wonderful ease and winning perspicuity with which the right hon. gentleman treated the most abstruse details of finance, so that the House listened to him for five hours almost without a sensation of weariness. To say that he never once paused for a word during the whole of that time, is only to award the right hon. gentleman the palm of almost unsurpassed fluency and command of language. The accurate construction of his sentences strikes every one who is accustomed to the looseness of Parliamentary oratory; and the effect of his exposition was materially increased by a manifest, and for the most part successful effort to restrain the rapidity of utterance which often prevents his ideas from producing their due impression upon the minds of a popular assembly. There was little cheering throughout the speech, for the Chancellor of the Exchequer indulged in no *ad captandum* appeals, and his manner was throughout so earnest and business-like that his friends upon the Ministerial benches, when they most admired, felt that plaudits would have been out of place—although neither applause nor disapprobation had power to disconcert the orator, as was proved several times in the course of his speech. The impression produced upon the minds of the crowded and brilliant assembly by Mr. Gladstone's evident mastery and grasp of the subject was, that England had at length found a skilful financier, upon whom the mantle of Peel had descended. The cheering when the right hon. gentleman sat down was of the most enthusiastic and prolonged character, and his friends and colleagues hastened to tender him their warm congratulations upon the distinguished success he had achieved in his first Budget. A hum of approbation went round the House, and even the fair occupants in the ladies' gallery—unseen, but not unheard—appeared to be in a flutter of excitement and delight. The House adjourned early; and groups of hon. members eagerly discussing the financial scheme poured themselves into Westminster Hall, and took the way up Whitehall, on their way to the different clubs of the west-end.

### HOUSE OF LORDS.—TUESDAY.

Their Lordships were engaged to-night with the case of Mr. Kirwan, who was suspended from the magistracy for six months, by the

Earl of Eglinton, when Lord-Lieutenant of Ireland, for his conduct during an election riot at Ballina, in the county of Mayo. The first step taken by Lord St. Germans, on arriving at Dublin Castle, was to restore Mr. Kirwan to the exercise of his functions, and the Earl of EGLINTON now complained of this reversal of his decision, the grounds of which he explained and defended. The Earl of ABERDEEN assured the noble Earl that Lord St. Germans had not intended to cast any slur upon him; and, after a few words from the Earl of DERBY, who bore testimony to the fairness and impartiality shown by his noble friend Lord Eglinton, in the administration of the law in Ireland, which he said had seldom been equalled, and never surpassed by any previous Lord-Lieutenant, the matter dropped.

### HOUSE OF COMMONS.—TUESDAY.

The House was again very fully attended to-night, in anticipation of the discussions on the dockyard appointments and promotions of the Derby Government, which, it was understood, either impeached the personal honour of the late Secretary to the Admiralty, or that of Sir Baldwin Walker, the Surveyor to the Navy. Questions affecting the personal character of its members never fail deeply to interest the House of Commons, and the House remained crowded until the close of the discussion. The debate commenced upon a motion by

Sir B. HALL, for a select committee to inquire into the circumstances under which a circular sent to the Superintendent of the Dockyards, dated in September, 1849, was cancelled by Mr. Stafford in April, 1852, without any order of the Board of Admiralty; also into the circumstances under which a letter from Sir Baldwin Walker to the Admiralty, tendering his resignation as Surveyor of the Navy, was withheld from the Board; also into the circumstances connected with the appointment of Mr. J. Wells, as master-smith in the dockyard at Portsmouth, its being cancelled, and the appointment of Mr. G. Cotzell in his stead; and generally into the exercise of the influence and patronage of the Admiralty in the dockyards and Government departments connected with the several Parliamentary boroughs. Three charges appeared to be made affecting Mr. Stafford's personal character: first, that he on the 19th of April, 1852, issued, without consulting the Board of Admiralty, an order cancelling the order of September, 1849; secondly, that he denied, in the face of the House of Commons, the existence of this minute, the existence of any correspondence with Sir B. Walker on the subject, and the tender of his resignation by that officer; and, thirdly, that he destroyed the order appointing Mr. Wells master-smith at Portsmouth Dockyard, and then denied that it had ever existed. It may be necessary to explain that the order of September, 1849, directed that all papers respecting promotions and vacancies in the dockyards should be sent through the Surveyor of the Navy to the Board, and that Sir B. Walker roundly asserts that he was put aside by Mr. Stafford because he refused to recommend political partisans of the late Government for advancement.

Mr. STAFFORD—without denying that he cancelled the minute of September, 1849, upon his own authority, and not denying that he knew of the resignation of Sir B. Walker, and that he destroyed the minute appointing Wells—went into an explanation and justification of his conduct. He defended the cancelling of the minute, on the ground that Liberalism domineered in the dockyards, and said that the Admiralty subsequently adopted and confirmed his act. With regard to Sir B. Walker's resignation, it was not addressed to the Secretary of the Admiralty, and came into the hands of Admiral Hyde Parker, who, in the exercise of a friendly discretion, withheld it; so that no memorandum of the resignation existed at the Record-office of the Admiralty. He attempted to disprove the charge of political jobbing in the appointment of Mr. Cotzell, and defended the distribution of dockyard patronage. He admitted that he had done wrong in going round the dockyards in the company of the Government candidates; but this was an error in judgment which he now regretted.

Admiral BERKELEY demanded the inquiry, in justice to Sir B. Walker. Sir J. GRAHAM said, that all doubt as to the personal honour of Mr. Stafford had been removed from his mind, although he thought he had made a grave mistake in revoking the circular of 1849. The charge that political considerations had swayed the late Board of Admiralty was one deserving of inquiry.

Mr. DISRAELI bore testimony to the independent and impartial spirit in which the office of First Lord of the Admiralty had been discharged by the Duke of Northumberland, who had undertaken it with a distinct understanding that the patronage of his department was a solemn trust, to be distributed to the advantage of the country. It would be invidious, and perhaps unjust, to refuse to Sir B. Walker the opportunity of explaining his conduct, and he recommended that no opposition should be offered to the appointment of the committee.

Lord J. RUSSELL said a few words in support of the motion, which was agreed to.

### HOUSE OF COMMONS.—WEDNESDAY.

The CHANCELLOR of the EXCHEQUER gave an explanation, which it is important to state, as the readers of the Customs resolutions in our Supplement might be misled by an error which occurs in them. Under the class of articles, "Customs, No. 4," on which the Government propose to reduce the duty, it is stated that hard soap is to be charged 16s. per cwt; soft soap, 11s.; and Naples soap, 16s. per cwt. Mr. Gladstone stated that those figures had been prepared by him before he had had an opportunity of submitting to the Government the proposition to abolish altogether the Excise duty upon soap; and, after it had been determined to submit that proposition to Parliament, in the pressure of business it had escaped him to strike those resolutions out of the duties which he had laid upon the table. The proposition of the Government was, that the duty on the importation of foreign soap should cease altogether when the Excise duty should be remitted at home.

Lord H. VANE presented the following report from the Mayo Election Committee:—

That G. H. Moore and G. G. Ouseley Higgins, Esqs., are duly elected knights of the shire to serve in this present Parliament for the county of Mayo.

That there appears, from the evidence laid before the committee, that there was a great abuse of spiritual influence on the part of a great body of the Roman Catholic priesthood during the late election for the county of Mayo.

The House went into committee upon the Public-houses (Scotland) Bill. On the order for going into committee upon the Judges Exclusion Bill, which, as we have before stated, is principally aimed at the Master of the Rolls, Mr. DRUMMOND said it had been his intention to have moved to defer the committal of the bill for six months, considering it to be one of the most destructive measures ever presented since he had had a seat in that House; but he should postpone his motion for the rejection of the bill until the third reading. The House then went into committee. A motion made by Mr. HUME, to include the Recorder of London in the schedule of judicial functionaries disqualified to sit in the House being generally resisted, was withdrawn until the third reading.

### HOUSE OF LORDS.—THURSDAY.

The Earl of Stair took the oaths and his seat.

In answer to Lord Sandwich, the Earl of CLARENDON said that the Government had not at present any fixed intention of bringing forward a measure for the surrender of criminals in accordance with the convention which had been signed with the French Government. He acknowledged the importance of the subject; but the practical difficulties which surrounded the attainment of the object in view rendered it impossible for him to give any pledge on the subject.

The Earl of ABERDEEN moved that their Lordships agree with the Commons in an address to her Majesty, praying that a commission be issued to inquire into the state of the borough of Kingston-upon-Hull.—Agreed to.

The Earl of ABERDEEN said that it was not his intention to move that their Lordships agree with the address of the Commons in the Clitheroe case. The noble Earl then gave notice of his intention to move the second reading of the Jewish Disabilities Bill on Friday the 29th inst.

The Earl of MALMESBURY asked a question of the Government relative to the negotiations between this country and the United States on the subject of our colonial fisheries?

The Earl of CLARENDON said that the negotiations which were now being carried on in the most friendly spirit between the two Governments, had not as yet concluded. He, therefore, did not think it desirable to say more on the subject than that the measures taken by the late Government to protect those fisheries were followed up by the present.

### HOUSE OF COMMONS.—THURSDAY.

The Barnstaple Election Committee reported that Sir W. A. Fraser, Bart., and Richard Bremridge, Esq., were not duly elected as members



for the borough of Barnstable; having been, by their agents, guilty of bribery. The committee further reported that corrupt practices prevailed in the borough during the last and previous elections. Mr. W. O. STANLEY then gave notice that he would to-morrow move the suspension of the writ for six weeks.—Sir J. PAKINGTON brought up the report of the Rye Election Committee, reporting that the influence of Mr. Jeremiah Smith was carried to an enormous extent, by means of lending money to the electors; and that, at the last election, no less than 56 voters who voted in accordance with his wishes, were indebted to him. The committee did not believe that direct money bribery had been resorted to, but that the system of money lending for electioneering purposes demanded the serious attention of the Legislature, with a view to a remedy.

In reply to a question from Mr. Cowan, the CHANCELLOR of the EXCHEQUER said, the usual course, when increasing the duty on spirits, was to date the increased duty from the period when the resolution passed.

Mr. DISRAELI complained of the House being taken by surprise by the second reading, on Monday night at a late hour, of the South Sea and other Annuities Commutation Bill, and asked if the noble Lord would not postpone the committee, which was on the paper of that evening.

The CHANCELLOR of the EXCHEQUER said, the intention was on Monday to take the discussion on the Income-tax and the Legacy-duty, after which the Spirit-duties might be brought under consideration. He also said that no objection was made on Monday night to the second reading of the South Sea Annuities Commutation Bill; and as it was always desirable to pass such bills as quickly as possible, he thought it better to move the second reading, as there would be ample opportunities of discussing it in its future stages.

#### CUSTOMS, &C., ACTS.

Mr. WILSON proceeded to state the views of the Government with respect to the Customs regulations, as recommended by the select committee which had sat upon the subject. The Committee had classed those recommendations under fourteen heads. It was not intended, on that occasion, to deal with the constitution of the Board of Customs itself. It was, however, contemplated to adopt a system of promotion among the men employed in the lower departments of the Customs—all advancement being at present closed against the weighers and lockers, amounting to 2720 persons; the only test of such promotion being the merit of the parties. It was also intended to modify the present system of allowing officers in the Customs to share in the "fines and satisfactions." At present those officers were allowed the half such fines; but, in order to do away with all personal inducement to make seizures, the practice would be done away with in all cases except those of the Coast-guard service. The abolition of *ad valorem* duties, as announced by the Chancellor of the Exchequer, would do away with a fruitful source of misunderstanding between the Custom-house officials and the trader. With respect to stoppages and seizures, the Board of Customs had, in August last, issued an order that in all such cases notice of the course should be immediately given to the owners or agents, and that all complaints should be heard before one of the Commissioners in open court. Her Majesty's Treasury affirmed those orders of the Board, and it was intended to extend to the outposts the advantages of the arrangement, where the complaints would be heard before the collectors or comptrollers. A power of amending the entries would be given to certain officers in cases when the amount involved was small. It was also proposed to repeal the privilege enjoyed by the Crown with respect to costs, so as to place the Crown and the subject on the same footing; the party losing the suit being liable to pay the costs. It was further proposed that when the sums in question were under £100, the Crown should be compelled to proceed in the County Court, or such other local tribunal as the Treasury might decide upon, with power to the defendant to go to a higher court if he thought proper. It was still further intended that, even when the amount exceeded £100, the case might go to a local court, if the Board of Customs thought proper. Another alteration to be carried out was, that henceforth actions for damages might be brought against the Board instead of against the officers. Facilities would be given for removing goods liable to Customs-duties by railway from one port to another port, which would be a great convenience when intended for re-exportation; but this privilege could not be extended to goods sent by coasting vessels, unless previously examined. It was also proposed to allow the importation of arms from any country, on condition that proper notice of the cargo should be given to the Custom-house. It was proposed that all bonded warehouses should be of one class; and with respect to passengers' luggage, it was intended to make arrangements for its examination on board the steamers as far as one or two packages were concerned. It was recommended by the committee that in cases of free goods it should be sufficient to send the ship's manifest, and the entry of the consignee to the Customs, with copies to the landing waiter. This, however, he considered it would be dangerous to do, as under such a system smuggling to an enormous extent might be carried on. It was, however, intended to have a separate room for free goods distinct from the Long-room. With respect to the Customs laws generally, they had, up to 1825, been 1500 in number; but in that year they had been reduced to six, and instructions had been given which would result in their being compressed in a single Act of Parliament. Pending any change which may hereafter be determined upon in reference to the constitution of the Board of Customs, it was proposed to give the local authorities at Liverpool power to act independently of the Central Board in London in cases where the sum in dispute between the Customs and the merchants should not exceed £100, with a view ultimately to give that port a position perfectly equivalent and co-operative with London. Government also proposed to make an entire change in the Isle of Man. This statement was made in order that the intentions of the Government might be known as widely as possible pending the introduction of the bill, which would be introduced as soon as possible. In the meantime the Government wished to know the opinion of the country upon the changes announced, and which they were prepared to modify upon good cause being shown.

A discussion then took place, in which several hon. members expressed their approval of the propositions generally.

The further consideration of them was then postponed.

On the motion for going into committee upon this bill,

Mr. TURNER moved as an amendment that the bill be referred to a Select Committee, on the ground that it would place too much power in the hands of the Board of Trade.

After a brief discussion, the House divided, when the numbers were:—For going into committee, 219; against it, 83: majority, 136.

The House then went into committee; but soon afterwards the chairman reported progress, and the House adjourned.

**ELECTION COMMITTEES.**—*Leicester*: Sir J. Walmsley and Mr. R. Gardner are duly elected. *Tynemouth*: Mr. H. Taylor, not duly elected—agents guilty of bribery and treating. *Cockermouth*: Mr. H. A. Aglionby and General Wyndham, duly elected. *Taunton*: Sir E. T. Colebrooke, not duly elected—agents guilty of bribery and treating; as regards Mr. A. Mills, the election valid. *New Ross*: Mr. C. G. Duly, duly elected. *Barnstable*: Sir W. A. Fraser, Bart., and Mr. Bembridge, not duly elected—agents guilty of bribery and treating. *Mayo*: Mr. O. Higgins and Mr. G. R. Moore, both duly elected. *Hereford*: The petition against Sir R. Price and Mr. H. M. Clifford has been withdrawn.

**NEW ELECTIONS.**—*Taunton*: Sir John Rawdsen (Liberal), will be opposed by Mr. H. Badcock (Conservative), a banker. *Huddersfield*: Lord Goderich (Liberal), will stand the contest against Mr. Joseph Starkey. The nomination was on Wednesday: the polling on Thursday. *Tynemouth*: Three candidates are in the field—Mr. W. S. Lindsay, the ship-owner; Mr. C. Otter, of the Northern Circuit; and Mr. Dickson, a merchant of the town.—*Athlone*: The nomination took place on Wednesday. Mr. Keogh was opposed by Mr. Norton: the polling was to take place on Friday.

**MASTER MARINERS' BENEVOLENT SOCIETY.**—On Thursday the annual meeting of this society was held at the Bridge-house Hotel; Mr. George Scovill in the chair. The report stated that during the past year the amounts paid on account of deaths from accidents and natural causes was £860; of deaths by shipwreck, £800; and annuities, £200. The receipts for the year amounted to £1126 8s. 6d., and the disbursements to £1476 9s.; leaving a fund in hand of £5811 0s. 2d. In order to increase the number of annuitants, it was agreed to call upon each member for a small additional annual subscription.

**BEQUESTS.**—Lieutenant-General Sir Love Parry Jones Parry, late residing at Madryn, in Carnarvonshire, died possessed of personal property amounting to £16,000, bequeathing to his three daughters in manner following, a sum of £10,000, which had been left to him under his mother's will, viz.:—to one daughter a legacy of £1000, another £3000, and the third £6000, and a legacy to his son; the widow taking the real estate and residue of the personality.—Major-General James Allan, C.B., who died at Cheltenham, has left his widow sole legatee of his real and personal estate, and sole executrix.—General Sir Robert Barton, K.C.H., who died in March last, whose will bears date in May, 1841, had shortly previous thereto insured his life, and has bequeathed such policy, together with all other his personal estate, to his widow.

## CHESS.

### TO CORRESPONDENTS.

**BRITISH CHESS-CLUBS.**—The hon. secretary of the ELGIN CHESS-CLUB is thanked for the information he has forwarded.

F. R. of B.—It is dull without being difficult. Aim at something like strategy and point in your problems. Let them not exceed three or four moves. Those ambitious perplexities in seven and ten moves nobody takes the trouble to examine, unless they bear the name of an acknowledged master.

H. W., Edinburgh; G. R., Liverpool.—Under consideration.

F. M. J., Newbury.—The little contest between Messrs. Hodges and Kentish, of Reading, has ended in favour of the former, who has won six to his opponent's two.

BATTI D'HO.—Too weak for publication. Have you no more favourable specimens of the lady's skill?

J. C., Calcutta.—Received, and replied to by letter, immediately.

ANGLO-RUSS.—Will Anglo-Russ favour us with an address?

SOMERSET.—Chess, under the auspices of Captain Kennedy, is quite in the ascendant at Bath. The chief rendezvous is the Royal Union Library, Prince's-buildings, Bath, where there is a room exclusively devoted to the game.

S. B., Blandford, Devon.—When a player has his King so circumstanced, that, not being at the moment in check, he cannot move him without going into check, and, at the same time, has no other Piece or Pawn to play instead, he is *stalemated*.—See the "Chess-player's Handbook," p. 25.

J. A. C., Dublin.—We have not the back Numbers to refer to; but there can be no doubt the problem in question was corrected.

R. M.—It would be better to keep games and problems in your drawer, than "burke" them by sending them to periodicals which are not seen by fifty Chess-players in the kingdom.

S., Kingston.—You should join the Richmond Chess-club, or form a Club in your own town.

RICARDO.—1. They were returned by the examiners marked "correct, but too easy." 2. We do not approve of Problems where Castling is introduced; and should never publish any unless of superlative excellence.

BOLIGNA.—It shall be again examined.

F. L., Liverpool.—The mere fact of the King having been checked, no matter how many times, does not deprive him of his right to Castle.

I. D. M.—1. You should send an address and the required number of stamps (22), for postage &c., to the Editor or Publisher of the magazine in question, 51, Paternoster-row. 2. The challenge mentioned has not been accepted yet.

SOLUTIONS OF PROBLEM No. 479, by J. E. R. of Stuttgart, Gyp. E. T. V., T. C. M., Charon, Hemo, Calenus, are correct.

SOLUTIONS OF PROBLEM No. 480, by Judex, M. D., S. P. Q. R., Poraios, Phiz, Tunesco, D. D., R. P., are correct.

SOLUTIONS OF PROBLEM No. 481, by M. P., E. F. H., Chappell, Kappa, Edmund T. of Oxford, J. M. of Sherburn, J. P., Doreon, Ricardo, Stevens, E. H. of Norwich, Bath Duo, Agnes, Mr. Jellyly, B. C. D., G. P., R. L. F., H. B., Harrovenia, J. H. of Sheffield, are correct.

SOLUTIONS OF ENIGMAS by Etonensis, K. P. G., Harrovenia, H. F. N. of Reepham, Whitechurch, E. F. H., J. P., Doreon, Ricardo, Stevens, are correct. All others are wrong.

#### SOLUTION OF PROBLEM No. 480.

WHITE.	BLACK.	WHITE.	BLACK.
1. Q to K sq (ch)	K to Q sq	4. Q to K 5th (ch)	K takes Q
2. R to K B 5th (ch)	K takes R	5. B to K B 4th—Mate.	
3. Q to Q R 5th (ch)	K to Q 3rd		

#### SOLUTION OF PROBLEM No. 481.

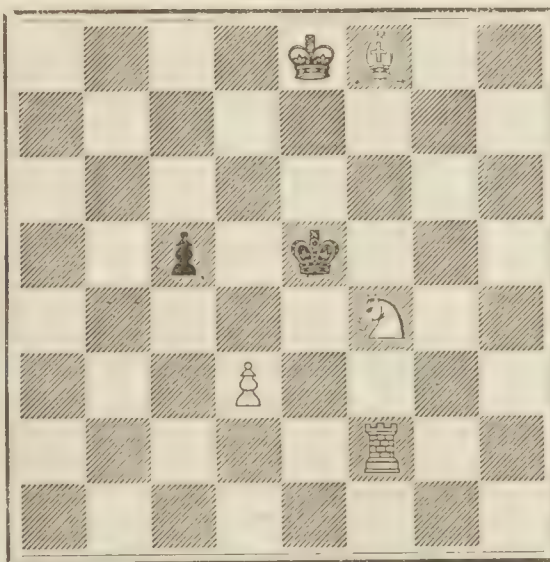
WHITE.	BLACK.
1. R to Q B 4th (ch)	Kt takes R
2. Kt to Q 5th	K or B takes Kt
3. B mates.	

#### PROBLEM No. 482.

By STELLA.

"Une Difficulté."

BLACK.



WHITE.

White to play, and mate in six moves.

(To the Editor of the ILLUSTRATED LONDON NEWS.)

Sir,—Some months since, during the progress of the contest between Messrs. Harwitz and Williams, I published a challenge in the *Chess-players' Chronicle*, offering to play the winner a match of twenty-one games, at the St. George's Chess-club, for any stake he chose. As the terms I then proposed were not accepted, and as I have reason to know Mr. Harwitz's supporters will only back him upon conditions to which no adversary can agree, I now beg to propose to him to play a match upon our own account, entirely irrespective of any club or supporters. A large amount of stake in such a case is not required; a silver cup, or a set of chess-men of ten guineas value will be sufficient *honorarium* for the winner; and, as he objects to play at the St. George's Chess-club, and I object to play at the London Chess-club, let us meet on neutral ground. I only stipulate that the games—good, bad, and indifferent—shall be made public through the chief chess organs for the benefit and amusement of the chess fraternity. As we shall probably meet together at the Manchester chess assemblage next month, I am quite willing, if he is so, to make that locality our battle-field.—I am, sir, your obedient servant,

London, April 14, 1853.

J. LÖWENTHAL.

#### OPENING OF THE RICHMOND CHESS-CLUB.

The first meeting of this newly-established society was held on Monday week, at the Town-hall, and was attended by a goodly muster of Chess amateurs, both from the town and neighbourhood. Previously to the commencement of the evening's play—which comprised some interesting games, contested single-handed, by the President, Mr. Staunton, and by Mr. Löwenthal against various members of the Club—Mr. Staunton delivered an address, in which he pointed out, at some length, the advantages arising from the cultivation of an elegant and thoughtful recreation like Chess. "It would hardly be denied, he thought, by the most rigid and practical man of the present utilitarian age, that some amusement is necessary to lighten and diversify the life of toil, mental or bodily, to which the bulk of mankind are born. In all stages of society—among the most barbarous, and among the most highly-civilised nations of the world—the amusements of the people constituted a prominent object of consideration, and exercised an important influence upon their moral and intellectual character. It was gratifying, therefore, to find in this country, at the present day, an increasing taste for pastimes of a refined and elevating tendency, and a gradual declension of those brutal and debasing sports which were the delight of our ancestors." To show the progress Chess had made of late years, Mr. Staunton observed "that many now living could remember when there was but one Chess-club in the kingdom, and the only allusion ever made to the game in our public prints was when Philidor or some other famous player, once in twenty years, perhaps, performed some prodigious exploit in the way of blindfold play. We have now above a hundred clubs devoted to the practice of the game; we find chess games and chess problems in many of the London and many of the country newspapers; we find that it is of sufficient interest and magnitude to support its own exclusive periodicals; and, above all, that its votaries, instead of being reckoned, as they might formerly have been, by scores, can now be counted by thousands."

In the course of the evening, upon the question of forming a Chess library, Mr. Bohn, the eminent bookseller, who is a resident in the vicinity, and a member of the new club, begged to present a copy of each of the works on the game which he had published, as the germ of what he hoped would prove a valuable selection of works illustrative of the beautiful game they had met together to encourage.

At this, the first meeting, upwards of thirty gentlemen were enrolled as members, and it was confidently expected that this number would be speedily doubled.

**THE MANCHESTER CHESS MEETING.**—The arrangements for this assemblage, which takes place on the 6th and 7th of May, are, we learn, upon a scale of magnificence which promises to eclipse all former gatherings of Calissa's votaries. The play, which it is understood, will consist of matches between many of the finest players in the kingdom, is to extend over two days, and to be concluded by a dinner, at which the Mayor of the city is expected to preside.

## PROVINCIAL INTELLIGENCE.

**DISSOLUTION OF THE LEAGUE.**—So soon as the prize essays of the Anti-Corn-law League shall have been adjudged to the successful competitors, it is proposed to summon another general meeting, and to again formally dissolve the association. The time fixed for receiving the essays was the 1st of March, and a large number have been sent in. The prizes, it may be recollected, were—one of £150, and another of £50, "on the results of the repeal of the Corn-laws and the Free-trade policy upon the moral, social, commercial, and political interests of the United Kingdom."

**THE ST. CROSS HOSPITAL CONTROVERSY.**—The churchwardens of the parish of St. Faith, Winchester, in which the celebrated Hospital of St. Cross is situated, have exercised jurisdiction in the beautiful church of St. Cross, as their parish church. They have also taken formal possession of the churchyard of St. Cross, by affixing a chain and padlock on its gates. All this has been done in direct opposition to the Rev. Earl of Guildford, the Master of St. Cross.

**CAMBRIAN ARCHEOLOGICAL ASSOCIATION.**—Sir Joseph Bailey, Bart., M.P., the president, has fixed Monday, the 12th of September, and the five following days, for holding the seventh annual meeting of the society in Brecon.

**MRS. BEECHER STOWE.**—This amiable lady, the author of "Uncle Tom's Cabin," has been entertained at a soirée in the Glasgow City-hall, when upwards of 2000 citizens, male and female, assembled to do her honour. At this meeting resolutions and thanks were showered on this highly-talented writer, for which her husband, Professor Stowe, returned thanks. From Glasgow Mrs. Stowe took the train for Edinburgh. Crowds were waiting at the station; and it was quite a triumphal procession to the residence of Mr. Wigham (with whom Mr. and Mrs. Stowe reside). The *Scotsman* says:—"Mrs. Stowe is an extremely pleasant-looking person, about the middle age, her expression homely and intelligent, her complexion dark and somewhat sallow, but relieved by her remarkably fine bright black eyes. She was very plainly dressed, and seemed both startled and gratified by the extreme warmth and enthusiasm of her reception." In due course Mrs. Stowe and party visited the Castle, the University, Heriot's Hospital, and other interesting points in the city. A banquet was also held in the Music-hall, which was appropriately decorated. Mrs. Stowe and her friends remain in Edinburgh about a week, having agreed to attend an Anti-Slavery and a Total-Abstinence meeting. They also intend visiting Dundee.

**THE FACTORY QUESTION.**—On Friday last a meeting was held at Bradford for the purpose of considering the present position of the factory question. The Rev. Dr. Burnet, the Vicar, presided; and the committee fully approved the following resolution:—"That the central committee is willing to co-operate with the central committee of Lancashire in an effort to secure for the operatives a strict enforcement of the law as it now stands; but, until this be effected, the committee is not prepared to join in any further agitation as to a change in the law."

**ANTI-MALT-TAX MEETING.**—On Saturday last a meeting was held at Cambridge to consider the expediency of petitioning Parliament for a total repeal of the Malt and Hop-duties, the Earl of Harwicke presiding, when the following resolutions were unanimously agreed to:—"1. That the House of Commons having decided that unrestricted competition is to be the future policy of this country, this meeting, without assenting to the wisdom or justice of such decision, is of opinion that such policy, if persisted in, should be fully carried out. 2. That this meeting is therefore of opinion that it is unjust and oppressive longer to levy from our native produce one-fourth of the general revenue of the country; and, regarding the Malt-tax as injudiciously interfering with the profitable cultivation of the land, and alike injurious to the comforts and the wants of the working classes, pledges itself to use every means to obtain a total repeal of the Malt and Hop-duties. 3. That petitions for a total repeal of the Malt and Hop-duties be presented to the House of Lords by the Lord-Lieutenant of the county, and to the House of Commons by the county members."

**HARWICH DOCK AND PIER.**—This bill was brought in for the purpose of empowering a company to reclaim from the sea about 330 acres of tidal land, on the west side of Harwich, and within that space to construct a wet dock and tidal basin, offering a united area of 55 acres for shipping. The amount of estimate of works and proposed capital are cash £100,000, and power to borrow £33,000. The Lords of the Admiralty, acting on the report of Mr. L. D. B. Gordon, civil engineer, have assented to the bill conditionally. Only 280 acres are to be embanked; and the line of embankment, the plans of the dock basin and pier, and its structure, must be submitted to the Admiralty for approval.

**ENGAGEMENT OF A CHEMIST BY AGRICULTURISTS.**—A society has been formed at Tamworth, comprising some of the most influential landed proprietors and leading agriculturists, for the purpose of engaging the services of an analytical chemist, who will be required to analyse manures, food for stock, and other produce grown upon the land, give lectures to the members, and render such other professional assistance as may be deemed advisable.

**STEAM-BOAT ACCIDENT.**—The Dublin Company's steamer *Trafalgar*, on her voyage for Dublin, when steaming down the river, on Sunday last, observed a schooner directly in her track. The schooner was hailed, but she did not alter her course. The captain ordered the engines to be reversed, but the result was that the steamer was near going ashore. To avoid this she had to be moved ahead again, and an immediate collision was the consequence. The schooner went down, but her crew saved themselves by getting away in their small boat.

**DEFALCATIONS AT A SAVINGS-BANK, NEWPORT.**—On Tuesday week an inquiry was instituted respecting the deficiencies at the savings-bank. It appears that the accounts at the bank had been kept in the most careless manner, and that the accused (Yelf), who is the actuary, must have commenced his dishonest practices as early as 1839. It was then that he first presented a false cheque for £150, and since that period many such-like memoranda have been used by him. Large sums of money must have been abstracted from the deposits by Yelf, as there is a deficiency existing of £8276 16s. 3d. On Monday he made a full confession of his guilt, and has expressed a desire to render every assistance in making the necessary inquiries. One great source of regret is, that, from the great loss of which a stock of not more than £20,000 has experienced, a reduction of nearly 25 per cent will take place in the value of each person's investment.

**INTREPID CONDUCT OF A FEMALE.**—On Wednesday evening week, as Mrs. Wright, of Warrington, was proceeding from Newton, and when within one mile and a half of the former town, three fellows successively made attempts, with bludgeons in hand, to stop the pony she was driving, which were fortunately unsuccessful; besides the personal injury Mrs. Wright might have sustained, she had in her possession upwards of £30. At the first interruption a fellow rushed from a hedge, when Mrs. Wright freely applied the whip to her horse, and thought she was escaping; but two other men making a similar attempt, she drew a pistol from the gig box, and, with reins in one hand and pistol in the other, she was in readiness to fire upon the first man who should approach her.

**A MOTHER ACCIDENTALLY SHOT BY HER SON.**—On Sunday last a shocking accident occurred to a Mrs. Holland, in Albion-street, Nottingham. At the hour of breakfast, her son, a boy about fifteen, was handling a loaded pistol, and his mother, in taking a crust of bread out of his hand, either touched the lock herself, or caused her son to do so, as it instantly discharged, and the contents lodged in her face, and inflicted a fearful wound. Surgical assistance was immediately procured, and the woman is now doing well.

#### TESTIMONIAL TO MR. GEORGE BROWN.

**CHAIRMAN OF THE NORTH WILTS PROTECTION SOCIETY.**

On Tuesday last, a superb testimonial was presented to Mr. George Brown, from upwards of 300 of the landowners and tenant-farmers of Wiltshire, as a mark of their sense of the straightforward consistent course he has pursued as Chairman of the North Wilts Agricultural Protection Society. The presentation took place at a public dinner at the Bear Hotel, Devizes, at which upwards of 120 guests were assembled, under the presidency of Mr. Thomas Brown, of Hinton.

The toast of "The Queen and Infant Prince" having been drunk with great enthusiasm, and followed by other loyal and patriotic toasts, the chairman presented to Mr. George Brown the plate, on behalf of the committee and subscribers, many of whom differ from Mr. Brown in political views, but were anxious to take this opportunity of testifying their opinion of his high character and private worth. The worthy chairman then referred to the great landowners of the county, members of Parliament, and leaders of the aristocracy, many of whom formerly advocated the cause of Protection, but have since altered their opinion, and disavowed themselves from the Society; and, after an eloquent tribute to the great public services of Mr. George Brown to the cause of Protection, his health was proposed by the chairman, and drunk with the greatest enthusiasm. Mr. George Brown returned thanks for the splendid gift in an able speech; and next proposed "the health of the Chairman," which was drunk, and for which that gentleman thanked the company. Other toasts followed, and the party broke up after a most agreeable evening. The proceedings are fully reported in the *Devizes Gazette*.

The plate, value £250, consists of a magnificent centre-piece, with





COLLEGIATE INSTITUTION, AT CUDDESDON.

triangular base supporting three figures, personifying Digging, Sowing, and Reaping. The standard is an oak stem, with foliage, holding a glass for flowers. Sheaves of corn are introduced with happy effect around the lower part of the centre-piece. Upon two sides of the tripod are engravings of live stock and agricultural emblems; and the third side bears the following inscription:—

Presented to George Browne, Esq., of Avebury, by upwards of three hundred and twenty of the principal gentry, landowners, tenant-farmers, and other friends, resident in and connected with the county of Wilts, in



TESTIMONIAL PRESENTED TO MR. GEORGE BROWN, OF AVEBURY.

testimony of his able, straightforward, and consistent conduct as chairman of the North Wilts Agricultural Protection Society, and as a token of their personal esteem and respect for his character as a man of business, a friend, and a neighbour. April, 1853.

In addition to the centre-piece is a unique and elegant dessert service, consisting of eight pieces, each engraved with the above inscription. The whole service has been designed and executed by Mr. Payne, of Bath.

#### NEW THEOLOGICAL COLLEGE IN THE DIOCESE OF OXFORD.

On the afternoon of the 7th inst. the Bishop of Oxford, assisted by a large body of the clergy from all parts of his diocese, laid the chief corner-stone of a new Theological College at Cuddesdon, within eight miles of the city of Oxford, and in close proximity to the episcopal palace.

The clergy, and others interested, assembled at the episcopal palace, and shortly before two o'clock a procession was formed, and moved towards the site of the proposed College. It consisted of sixty choristers, selected from the chorus of Holywell, Cuddesdon, Culham, Littlemoor,

St. Thomas's, and St. Peter's; the Bishop of Oxford, the Rev. H. W. Majendie, M.A., vicar of Sheen; the Rev. James Randall, M.A., rector of Benfield; the Rev. R. Thomas Farley, B.D., rector of Ducklington; the Rev. Dr. Deane, vicar of Lewknor; the Rev. Dacres Adams, vicar of Bampton; the Rev. Richard Gordon, vicar of Oakley; and about 180 other clergymen, all in their surplices.

On arriving at the ground, the choir took their places within the enclosure of the future building, the clergy and others within a space railed off for them around the site, and on the right hand and left of the bishop. The rain fell heavily during the proceedings. After one or two psalms had been chanted by the choir.

The Bishop of Oxford took his seat upon one of the corner stones of the new edifice, and addressed his auditory, thanking his rev. brethren, and his brethren of the laity, for their numerous attendance; adding, that they were met together to ask God's blessing upon the undertaking to be formally commenced, namely, to establish a training college where young men may pass the year before their ordination in the studies, meditations, habits, and employment fitted, under the blessing of God, to prepare them for that great work.

We know (continued his Lordship) that the Universities can afford advantages which no local institutions can give. But over and above these, there are every year to be ordained to the work of the ministry of the Church in this land, numbers who cannot thus push their theological studies to that limit, and they specially need further assistance than is provided for them in the Universities. Experience shows us that wherever an attempt has been made, good has followed, as the institutions already founded at Wells, Durham, and Chichester amply testify. Numbers who come before the Bishops for ordination do not resort to the Universities for that period of study after taking their degree and applying for ordination. On the contrary, there are now scattered about in different parts of the country many who are receiving help from individuals who have no settled plan, and who are in no way connected with the special organization of the Church. Now, the plan of all others to prevent the mischiefs which are apprehended by those who look carefully into the question of such theological training, to prevent any particular bias being given to the mind of the theological student—the plan, of all others, for none better can be devised, is to take care that our theological institutions shall be connected with the Bishop's residence and presence, and that they should be conducted upon principles which distinctly define what is to be the teaching, and what are to be the modes of study and habits of life cultivated in them. With this view, in this institution which we are met together here to begin, it is specially laid down in the first place that the Bishop of the diocese for the time being shall have the rule and governance of the college, because we apprehend that there can be no human institution in which it would be wise to supersede the institution of Christ and his Church. We have laid down in the trust deeds in virtue of which this land is conveyed to us, that none shall teach here who do not declare that they will teach nothing that is not according to the rule of the Church of England—nothing that is not declared to be the doctrine of the Church of England at the last revision of its formularies—nothing that cannot be proved from God's word, and which is not accordant with the doctrine of the Primitive Church as received by the Church of England. Here then we have made what provision man can make for the permanence of this institution, connecting it with the outward organisation of the Church, and defining its teaching by its prescribed formularies.

His Lordship proceeded to state that £1500 were still wanted to complete the work they had commenced; but that as it had begun in faith, he had no doubt it would be brought to a successful termination.

The Bishop then laid the stone, saying the following words:—

Inasmuch as it hath pleased Almighty God to put it into the hearts of his servants to erect this house for the better training of those who shall be called into the ministry of his holy Church in this land, we therefore, nothing doubting that He favourably alloweth this our work, do lay this chief corner-stone of this seminary, in the name of the Father, and of the Son, and of the Holy Ghost. Amen.

Underneath the stone was deposited a plate bearing the following inscription:—

Quod S. Sanctæ Individuæ Trinitatis auxilio Divinarum rerum studiis melius in provehendis feliciter cedat collegii theologie quidem hunc cin gularem, in nominis Patris, Filii, et Spiritus Sancti, posuit Samuel, permissu Divino Episcopus Oxoniensis, vii. id. April, anno salutis MDCCCLIII. Soli Deo gloria.

His Lordship then invoked a blessing on the undertaking, a prayer was read by the Vicar; and an invocation by the Rural Dean, the Rev. Mr. Baker, of Nuneham. The choir chanted the "Te Deum" (arranged by Mr. Melmore); after which the Bishop dismissed the assembly with the apostolic blessing.

The new college is expected to be ready for the reception of students by Christmas next, and the Rev. Alfred Pott, M.A., vicar of Cuddesdon, has been appointed to the office of principal.

The new College, which will face the Bishop's palace, is in the Middle Pointed or Decorated style: it is intended to accommodate twenty-one students, each with a sitting-room and bed-room. There will also be apartments for the Vice-Principal, lecture-room, oratory, dining-hall, and common-room. The building has been designed by Mr. Street, the diocesan architect; the contractors are Messrs. Myers, of London.

#### MEMORIALS OF SIR ISAAC NEWTON.

THE Royal Society have recently received a valuable and interesting addition to their collection of Newton memorials, by the bequest of the late Rev. Charles Turner, F.R.S. Amongst the articles bequeathed is a very handsome gold watch, which the philosopher wore during the latter years of his life. It was presented to him by his niece, Mrs. Catherine Conduit, on the 4th January, 1708, as an inscription on the

inner case records. The chasing on the outer case (of which our Artist has given a very faithful drawing) is beautifully executed.

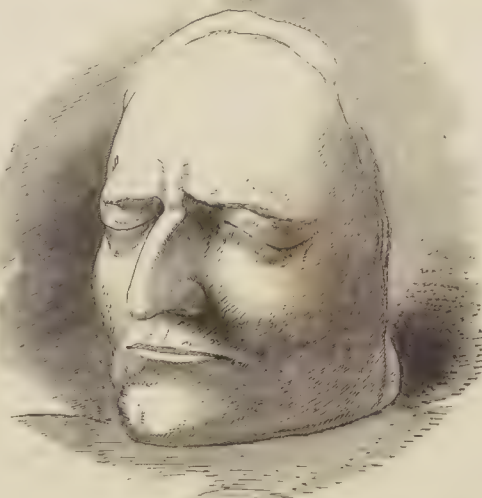
We take this opportunity of engraving another memorial in the possession of the Society, namely, the original mask of Sir Isaac Newton's face, from the cast taken after death, which belonged to Roubiliac. Mr. Weld, in his "History of the Royal Society" (Vol. I., p. 446) states:—

For this truly interesting relic the Fellows are indebted to Samuel Hunter Christie, Esq., secretary to the Society, and Professor of Mathematics at the Royal Military Academy at Woolwich, who presented it to them in the year 1839. The history of this mask, as related to me by Mr. Christie, is extremely curious. Being desirous of purchasing a bust of Sir Isaac Newton, Mr. Christie entered the shop of a dealer in statues, in



GOLD WATCH PRESENTED TO SIR ISAAC NEWTON BY MRS. CONDUIT.

Tichborne-street. To Mr. Christie's question, whether he had any bust of the philosopher to dispose of, the dealer replied that though he had no bust, he had an old mask of Newton, which his father had purchased fifty or sixty years before, at the sale of Roubiliac's effects, and which he had kept on his shelves amongst various articles of his trade. It was evident that the dealer regarded the relic as little better than useless lumber, and this is confirmed by his having consented to dispose of it for a few shillings. Mr. Christie, having borne off his prize, had a few casts taken from it, and subsequently enjoyed the great satisfaction of placing it in a repository, not only the most fitted for its reception, but where it will be



MASK OF SIR ISAAC NEWTON.

hallowed and preserved with religious care as long as the Royal Society exists. Though much injured by rough treatment, it will be seen by those acquainted with the authentic portraits of Newton, that the mask presents the characteristic features of the Society's former illustrious President.

The Royal Society now possess by far the largest collection of Newton memorials and relics extant; and it is gratifying to know that they are in the keeping of so illustrious and ancient an institution over which Newton presided for a quarter of a century.



DEPOT OF THE BALTIMORE AND WASHINGTON  
RAILROAD, AT WASHINGTON, U.S.

(From our own Correspondent.)

THIS new Terminus of the Railroad to the north is but just finished. It was commenced in 1851. It is situated about a quarter of a mile north of the Capitol, on a small brook to which the high-sounding name of the Tiber has been given, although it is equally well known by the appellation of Goose Creek. It was designed at one time to have built a city to be called Rome on the banks of this streamlet; and it is even said that in ancient times—*ancient* for this side the Atlantic—a member of the Carroll family predicted that this spot—then a tobacco plantation—would become the site of a great capital! Whether this story was ever in circulation before Washington fixed on this spot I cannot ascertain.

The buildings of this station are not very extensive. The principal traffic is that of passengers; there being no trade of any importance connected with Washington itself. The construction is of brick almost exclusively, covered with a cement of a reddish brown colour, to assimilate to that of a fine stone used in the window-sills and copings. Granite columns support the light iron roof, under which the cars arrive and take their departure. These are perfectly plain, and square in form. The saloons for gentlemen and ladies are small, but commodious. The walls are paneled with wood, painted to imitate oak; and an agreeable mellow light is distributed through the rooms by the use of yellow curtains. The furniture corresponds in colour and character with that of the walls; while the arm-chairs, benches, &c., are enriched by seats of crimson plush.

Before the erection of the present Dépôt the railroad turned slightly to the west, and ran for half a mile further, until it reached Pennsylvania-avenue, the great promenade of the Washingtonians. The City Council only permitted this encroachment for a limited period, making arrangements with the company for the construction of a station in a more eligible site, while they carried out great improvements in the grading and filling up of the ground between it and Goose Creek, alias the Tiber.

The distance between Washington and Baltimore is forty miles: the charge, 1 dol. 80c., or about 2½d. a mile. This, for a road having only one line of rails, and that constructed in the rudest manner as a general thing, must be considered a very high rate of fare. There is, perhaps, no line in America so ill contrived, badly managed, and dear as this line to New York. There is a break at Baltimore, and a change from one dépôt to another. In passing the Susquehanna there is another change, the lines being connected only by a ferry-boat. At Philadelphia a third change takes place, with all the inconveniences and annoyances of a long omnibus ride through that city. And finally, when arrived at Jersey City, a ferry-boat carries you to New York, which makes a fourth change. The inconvenience to passengers is very considerable; and the excuse (good in some cases), that this is a new country, does not hold here, as the remedy is easy. But the companies are not of accord, and they shun the expense which the making of a continuous line, and the construction of a bridge over the Susquehanna, would entail. It takes, therefore, longer to travel over the 234 miles from New York to Washington than over any other line of equal distance.

The square tower to the left of the entrance to the Station is of an Italian character, and is the only thing which gives lightness and beauty to the building.

The Railroad Car, of which we give a couple of drawings, is a good specimen of those in general use in the United States of America. You will perceive that it runs on eight wheels, four at each end of the car, and at so considerable a distance from each other as not to be affected by curves on the line. Passengers enter at the end (*See Engraving*). There is a clear passage right through the centre of the car, and thus from car to car along the whole train. On each side of the passage are the seats for pas-



DEPOT OF THE BALTIMORE AND WASHINGTON RAILROAD, AT WASHINGTON.

sengers, the backs of which being moveable, there is no necessity for turning the car round at the station, as often occurs in Europe. There is another advantage in this, that if you prefer sitting with your back to the engine, you can gratify your wish in a moment, if the cars are not crowded, by changing the position of the back. The same luxurious comfort peculiar to our first-class carriages is here unknown; yet some of the latest-built cars are as comfortable as such republican vehicles can be made. In winter they are heated by a stove, the neighbourhood of which is, in general, quite intolerable. Each car will hold about sixty persons. There is a car for ladies, and a division for invalids, with accommodations of various kinds. It is difficult in this country to find that exclusiveness—

privacy, as we call it—to which we are accustomed in Europe. Here, you must move about, you must make up your mind to mix in the world—not the little world of your own clique, but the great world of humanity: a world which, if you have not been bred in the uncharitable spirit of self-sufficiency, contains so much to amuse, to interest, and to surprise, that its manifold faults, bad habits and peculiarities are worth overlooking for a while, in order to increase the enjoyment prevented by observation. A gentleman, named Warren, proposes building railroad cars of metal instead of wood, as safer in cases of collision, or fire. His designs are good, and would save many lives. Railroads are here, rarely of double track. The gauge is the old narrow one; the speed attained is scarcely ever twenty miles an hour; and arrangements at stations



UNITED STATES RAILROAD CAR.

about as poor as they can be. In the north, some lines are better both as to management and speed; but there is much to be done to attain to the perfection of European roads, as to system and rapidity. Jonathan wants time. His capabilities are great, and he is deserving of much credit for doing a great deal with small means, and against many difficulties. There are now nearly 14,000 miles of rail in this country, almost all single track. You can travel from Boston to St. Louis or to New Orleans by rail. Lines now lie between Baltimore, Philadelphia, and the West; and the southern States, in one of which the first line was laid, are not now much behind the north in their desire for rapid communication and transit. Some of the longest lines are in those States; their superficial area being generally greater than that of the Northern States. Roads are projected from the north-west, through slave states to Richmond and Norfolk, in Virginia; also to Charlestown, in South Carolina; and Savannah, in Georgia, which cannot fail to have an important influence on the progress and material prosperity of that section of this great republic. The influence

of these lines in changing the course of trade is very considerable. So great are the facilities, both as to cheapness as well as speed, created through the Northern States by the increased rapidity of transit, that New Orleans has greatly suffered by the change. A great proportion of the productions of the Mississippi Valley, which used to go through New Orleans, now finds a more convenient way to New York by the northern route. If the Crescent City would maintain her pre-eminence, she must look to creating other sources of prosperity in the South. New York is almost too much for all other cities. By the abundance of her capital she controls the southern trade, and draws to herself much of the profits the southern ports would willingly wrest from her. With Liverpool she divides the advantages of the great cotton trade, and will control it, in spite of the efforts made to obtain what is called "direct trade" with Europe. The southern planters, who talk so much of their peculiar rights and institutions, are too dependent on the northern capitalist to venture upon any secession movement of a serious character. And these northerners are not the most backward in sustaining the rights of the slave states, and defeating the efforts of the abolitionists. Every new line of railroad there will only tend to strengthen the bond of union and interest between north and south, until that time comes when, by reason of the amount and superiority of free white labour, slave labour shall become profitless and undesirable; and, with the increase and pressure of population in the north, that day is fast approaching. The tide of emigration cannot much longer run entirely westward.

almost alone in maintaining what is called the "independent policy." Both as a writer and as a speaker, Mr. Brown has for some years been engaged in promoting the cause of railway improvement—as a means of personal transit, and as an instrument of commercial progress. In 1849 he published a work on the extension of railways in Ireland, under the title of "Irish Wants and Practical Remedies," and he followed this up by supporting Mr. Fitzstephen French's parliamentary proposals on the same subject. The cause of railway supervision has always found an advocate in Mr. Brown. Towards the end of last year, upon the promulgation of gigantic schemes of railway amalgamation and monopoly, coincidently with a fearful increase of railway accidents, he published a series of letters, under



MR. HUMPHREY BROWN, M.P. FOR TEWKESBURY.

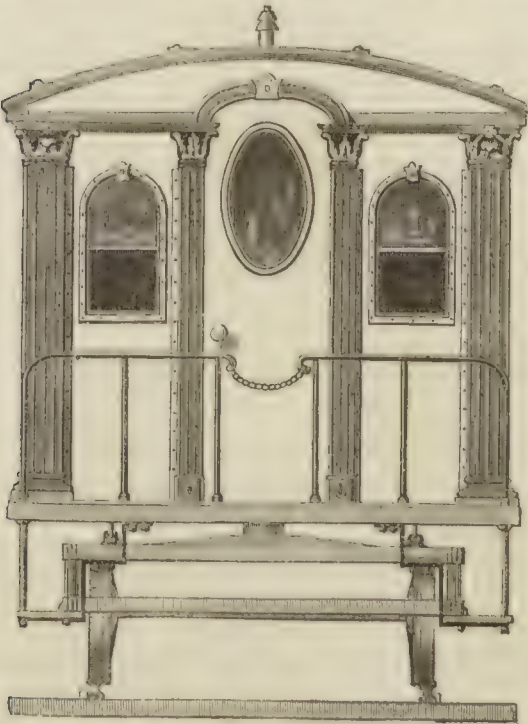
PARLIAMENTARY PORTRAITS.

MR. HUMPHREY BROWN, M.P. FOR TEWKESBURY.

THE recipe against railway accidents propounded by the wittiest of our divines was given at a day when these catastrophes were not so frequent as at the present moment; and it may be doubted whether the Rev. Sydney Smith, were he now living, would have considered the peculiar sacrifice he proposed sufficient to abate the perils to which railway travellers in the year 1853 are subjected. The remarkable extension of railway communication within the last few years, with the corresponding liability to accident which it has entailed, has not been met on the part of railway boards or Boards of Trade by any adequate system of supervision; and, were it not for the exertions of men like Mr. Humphrey Brown, the apathy of directors and of Government officials might still offer a premium to neglect, and afford excuses for wanton sacrifices of life. The subject of this memoir is, however, emphatically what is called a "railway man;" and, although he has brought the practical knowledge he possesses to bear upon the question of safety in railway travelling, he has made the whole subject of railway management his peculiar study, as the subjoined remarks will show.

Before Mr. Humphrey Brown's election to Parliament, he was considered as an authority on railway matters out of doors; and since his appearance in the House of Commons, he has in a greater degree manifested his acquaintance with all the details of the subject. The increase of railway accidents, and the efforts he has made to induce the Government to adopt proper measures for the public safety, have brought him prominently forward of late in the House. The alarm that has been occasioned by some of these fearful "casualties," and the past unwillingness of the Government departments to cope with so powerful a body as the railway interest, have tended to throw additional responsibility on individual members. To his credit it must be admitted, that Mr. Brown has stood

the signature of "A Gloucestershire Man," which appeared in the *Morning Chronicle*, evincing much acquaintance with railway management, and laying down a practical system of legislation and administration on every point in which the public interest can be affected. These letters Mr. Brown has been induced to re-publish in a separate form



UNITED STATES RAILROAD CAR.—END.



under the title of "Railway Accidents, Railway Amalgamation, and Railway Management," as an aid to a measure he intended to bring before Parliament to establish a definite course of legislation on railways, and an efficient system of administration, under Government supervision—without, however, trenching upon the legitimate action of private enterprise. But, in consequence of the delays of the Select Committee now sitting, Mr. Brown had to postpone any exertions on this subject. He accordingly—and with great perseverance—addressed himself to the question of railway accidents.

On the 14th March, and again on the 5th of this month, Mr. Brown brought under the notice of the House of Commons the present condition of railway management so far as it relates to accidents, and pointed out the consequences which the want of system and discipline entails. The motion with which he concluded was acceded to by the President of the Board of Trade. One point he advocated was the extension of the same system of inspection and licensing to railways as applies to steam-boats, ships, mines, factories, and all other branches of enterprise in which the public safety is concerned.

Mr. Humphrey Brown has not led a life of political inactivity, although of late years his energies have been principally devoted to the subjects to which we have adverted. He commenced public life as a Free-trader, and rejoices to have lived to witness the success of principles which, when first broached, were considered doubtful. He has written much on statistics, and various practical subjects, such as commercial enterprise and monetary science; and he has also published a series of letters on Church Reform.

Mr. Brown represents his native town, on what are termed "independent" principles. He was solicited to stand for the borough in 1847, against what was then considered a very powerful influence, and his being returned without opposition speaks well for the estimation in which he is held by his townsmen. His return at the last election by a large majority argues well, also, for his past Parliamentary career. Mr. Brown was born in 1803; and, in 1834, married Caroline, daughter of Charles Edward Chandler, Esq., of Tewkesbury. He is the son of the late Mr. Humphrey Brown, an extensive carrier and merchant of that place, and was educated at Tewkesbury and Rugby. He has erected large silk-mills in the borough, is a large shipowner, and a director of several railway companies. As a speaker, Mr. Brown is plain and unaffected. Full of statistical information, he supplies the raw material of others' speeches. Like Mr. James Wilson, he deals in facts and figures rather than in rhetoric; but he, nevertheless, speaks with clearness and perspicacity.

## MUSIC.

### PHILHARMONIC SOCIETY.

The symphonies in the second scheme were Haydn's ever fresh and blooming No. 10 in E flat, and Beethoven's No. 2 in D, in which the composer first asserts the originality of his genius. The overtures were Mendelssohn's "Ruy Blas" and Cherubini's "Lodoiska"—the former exciting a veritable enthusiasm, so magnificent was its execution by Costa's band. Mozart's charming *Notturmo* for two oboes (Nicholson and Malsch), two clarionets (Williams and Lazarus), two bassoons (Baumann and Waetzig), and two horns (C. Harper and Rae), enabled the expert executants to display delicious quality of tone and admirable precision in passage playing. Mr. Winterbottom performed a trombone concertino by David, very cleverly. Madame Clara Novello and Herr Fornès were the vocalists: they sang duos from Meyerbeer's "Robert le Diable" and Beethoven's "Fidelio," the prima donna also selected "Robert, toi que j'aime," and the basso, Schubert's "Erl King." Madame Novello was evidently completely out of voice, and so unlike herself, that she will have to take her revenge for an evening's mishap, which was as annoying to her admirers as it must have proved painful to herself. The debut of Miss Arabella Goddard, after her magnificent playing of Beethoven's Sonata in B flat had been anxiously anticipated, and divers reports were circulated as to the cause of her non-appearance at this concert. An *opérette* was even menaced. Without troubling our readers with the differences between "Tweddle dum" and "Tweddle dee," we will state that, having heard both sides, no blame can be ascribed to the directors, to the conductor, nor to Miss Goddard, for the disappointment; and it is really to be regretted that two eminent musicians should have been brought into collision by the injudicious meddling of "good-natured friends."

The fourth concert will be on the 2nd of May.

### THE MUSICAL UNION.

For the second programme, the indefatigable director had engaged Vieuxtemps to lead in Mozart's Quartet in B flat, No. 3, and in Mendelssohn's Quartet in D, No. 3, Op. 44—Gottlieb, Hill, and Piatini being associated with the emperor of violinists. When to this treat was superadded the poetic touch and facile finger of Mlle. Clausa, in Beethoven's Pianoforte Trio in C minor, even the purist, indulging in the most vivid ideal standard of rendering great works, must have been gratified with the amount of skill and artistic sentiment displayed on this occasion.

### NOTES OF THE WEEK.

The Misses Cole (vocalists) and Mr. Alfred Gilbert (pianist) gave a soirée of classical chamber music on Wednesday, at the Queen-Anne-street Rooms; assisted by Miss Bassano, Mr. Alfred Pierre (the tenor), Signor Algarra (basso), and Mr. P. Budda; with Messrs. Williams, Nicholson, Baumann, Jarrett, and Bennett Gilbert, as solo instrumentalists.

Mr. Lucas held a musical evening on Wednesday. The quartets were—No. 33, Onslow; and 63, Beethoven. Beethoven's Sonata for piano and violoncello, No. 3, was performed by Herr Pauer and Mr. Lucas. Sainton, Cooper, and Hill aided in the quatuors.

The annual performance of Handel's "Messiah," in aid of the funds of the Royal Society of Musicians, took place last night, at Exeter-hall, under Costa's direction. The principal vocalists were—Madame C. Novello, Miss Louisa Pyne, Miss Dolby, Miss Williams, Mr. Sims Reeves, Mr. Locke, Mr. Weiss, Herr Staudigl, and Herr Fornès.

The second concert of the Royal Academy of Music takes place to-day (Saturday).

Next Monday the Harmonic Union will perform Handel's "Alexander's Feast," and Macfarren's "Lenora;" Handel's "Judas Maccabæus" will be given by the London Sacred Harmonic Society, under Sumner's direction, next Tuesday; and on Friday, "Israel in Egypt" will be repeated by the Sacred Harmonic Society, under Costa's direction.

It must be a satisfaction to a large number of amateurs and professors, both in town and country, to learn that a committee has been formed—including Messrs. Costa, Anderson, Brownsmith, J. A. Novello, H. Westrop, J. N. Harrison, H. C. Selous, W. Winsor, Whitehorn, W. Broadwood, &c.—to raise subscriptions to present Mr. Bowley, the honorary librarian of the Sacred Harmonic Society, with some enduring token of the estimation in which his invaluable services in behalf of the Society is held.

Rossini has been raised, by the French Emperor, to the rank of Commander of the Legion of Honour.

Letters from Vienna mention the successful début of Madame Medori in "Norma," of Mlle. Murray, De Bassini, and Fraschini in "Lucia," and of Cerito in the ballet of "La Vivandière." Cerito re-appeared at the Grand Opera in Paris last Monday.

Madame Viardot will sing at the great Rhine Musical Festival prior to her arrival in London. Madame de la Grange, Bettini, Belletti, and Morina (a new basso) have been singing at the Italian Opera, in Paris, in "Lucia." A new three-act opera, "Le Roi des Halles," has been produced at the Théâtre Lyrique, in Paris; the music by Adolphe Adam, and the libretto by Lévan and Brunswick, with moderate success.

It is announced that the arrangements for the Gloucester Musical Festival this year, will be on an unusually effective scale.

"UNCLE TOM" AT NAPLES.—A letter from Naples of the 9th, says:—"There is as much *furor* here as elsewhere about the work. There have been nine different translations from the French. It is dramatized at two different theatres. It was acted last night for the first time at the Fiorentini Theatre, and every place had been taken. The performance began at a quarter to nine, at which time I saw one of the royal carriages driving to the theatre. Mrs. Stowe's portrait is in the windows at 4d. At the Fenie it is acted to-night for the sixth time. On Tuesday night I was more entertained and less offended than I had expected. Mrs. Stowe would have been surprised, if not amused, with the changes in the story. George's wife is made, as in the Paris play at the Gaite, to be the daughter of Uncle Tom, that he may display his love of truth in refusing to disown her even to save her from her oppressors. Instead of the mother and child escaping by aid of the *Birds*, they are caught in Mrs. Bird's house. *St. Clair*, instead of being killed, becomes bankrupt, and his slaves, for whom he had prepared a deed of emancipation, are sold by order of justice. George appears at the sale, purchases his wife, proves his own freedom, and claims the slave-dealer himself as a fugitive slave. He then threatens his life with a pistol, that the good Tom may throw himself before his tyrant; and, with an acknowledgment of the *giustizia di Dio*, the curtain falls amidst loud applause. Tom carries always a book, which is never named, but it is alluded to as *The Book*; and what a Book! and the Book of Books! The Madonna is only once alluded to, and that not in an ungraceful way, by *Eliza*, who, telling of her crossing the Ohio, says, that she 'who was once also a mother helped her.'"

## THE THEATRE.

### THE ROYAL ITALIAN OPERA.

The revival of Rossini's "Guglielmo Tell" has been signally successful. What Rubini failed to do, and what Mario dared not essay, in *Arnoldo*, Tambrilich has achieved; he has triumphantly competed with Duprez in the hitherto-considered unapproachable delineation of the French tenor; but the assumptions are widely different, both in acting and singing; and Duprez and Tambrilich have their special attributes, which afford ample argument to their respective partisans to claim superiority for their favourite. In Duprez, the loftiness of dramatic declamation will, probably, never be equalled; in Tambrilich, the refinement of method cannot be excelled. The indomitable energy of the French tenor was unceasing; the fire and animation of the Italian singer are reserved for particular points. But in the concluding act Tambrilich's chest notes are more penetrating and thrilling even than those of Duprez; and the latter never had the good fortune to be allied with such artists as Ronconi and Fornès in the famed trio—certainly the most admirable example of part-singing that has ever been heard. Ronconi's *William Tell* is one of his best studies, in a dramatic point of view, although the music is not altogether within his register. The apple-shooting scene, as acted by him, produces the greatest sensation; and his delivery of the air, prior to the essay of this perilous feat, in which the life of a son is involved, is most masterly. Fornès' aid, in the cast, as *Walter*, is invaluable—his voice is a substratum in the concerted pieces, as solid as granite. Madame Castellan's *Madda* is one of her most charming creations: she sings the opening romance deliciously, although the credenza might be judiciously omitted. Tagliacozzi's *Gesler*, Polonini's *Mohamed*, and Lucchesi's *Pescatore* are efficient. The *Edmundo*, and *Johnny* (Tell's son) exact more telling sopranos in the first act than the present representatives of these parts. It is another most singular fatality in the libretto that the noble finale of the opening act should be thus awarded to such secondary characters. Let justice, however, be rendered to Mlle. Bellini in the third act, in the scene between Tell and his son, for her natural acting and pleasing singing. The orchestral playing and choral singing are beyond all praise—the overture is superbly given—the *giallino* and *staccato* observed in the chorus, "Guglielmo per te," in A minor, are quite marvellous. Costa's entire supervision of this great opera is indeed one of his most finished achievements. The groupings, marches, and processions, under the direction of Mr. Harris, are arranged with tact and taste.

The vexed question of "cuts" will intrude itself in appreciating the transcendent merits of the present revival; but what is to be done? The score, if given in its integrity, would last five hours; and could two professors be found to agree as to the pieces to be erased? The musical director must be, in such cases, a dictator, and we find little reason to dispute the judgment of Costa on such questions, especially when an opera of his known idol, Rossini, has to be curtailed.

Let us hope that, whilst the wondrous *ut de poitrine* of Tambrilich excites such a tremendous outbreak of enthusiasm from our audiences, that they will not, in their just admiration of the Roman tenor's vast vocal feats, be insensible to the infinite beauties with which the score of Rossini's "Guglielmo Tell" is gorged. The opera was repeated on Saturday and Tuesday last, to numerous and fashionable audiences.

On Thursday night the house was crowded to excess with Royalty, rank, and fashion, to greet the first appearance this season of Grisi, or rather of the *Norma*. She is the marvel of the age. The wear and tear that would kill, and have killed, twenty *prime donne*, with her only seem to have the effect of increasing her enormous energy; and the voice has been so kindly dealt with by the fell destroyer, Time, that little is left even to the most severe censor to cavil at. Her reception was rapturous—her singing wondrous in power, and her acting sublime. Several times did the house rise "at her," at the prominent points of her perfect performance. The new *Adalgisa* is Mlle. Bellini—very timid, very interesting, and very promising. She has a nice voice and a good method—and, with work and confidence, will prove a worthy successor to Corbari. Fornès and Tambrilich, in *Griseo* and *Polio* sustained their fame. The execution was highly finished and effective, under Costa's baton.

### DRURY-LANE.

The season closed on Saturday to a full house. The play performed was "The Hunchback," in which Miss Kate Saxon, who was a *bellefleur*, on the occasion, performed the part of *Rien*. In a new piece that followed, entitled "Love's Disguises; or, the Mob Cab," she sustained the character of *Folly Peppo* with much comic effect. In the course of the evening Mr. Smith delivered an address, thanking the public for their support and the performers for their exertions.

### OLYMPIC.

A new farce, under the title of "Uncle Crotchet," was produced on Monday, for the evident purpose of suiting Mr. Farren with an appropriate part. The aim and character of the piece are sufficiently apparent in the title.

### ADELPHI.

Messrs. Reade and Taylor's clever drama of "Masks and Faces" has been transferred to this theatre. The chief novelty consists in Madame Celeste performing the part of *Peg Woffington*.

## MONETARY TRANSACTIONS OF THE WEEK.

(From our City Correspondent.)

Notwithstanding that the contents of the Budget have been tolerably well received in City circles, and that the payment of the dividends has produced a glut of unemployed capital, the Consol Market has been less active. In the early part of the week the previous advance in the quotations was well supported; but, subsequently, prices have shown a tendency to decline. The leading cause of the comparative sluggishness in the market may be chiefly attributed to the non-settlement of the differences between Russia and the Ottoman Porte.

On Monday Bank Stock was quoted at 22½ to 22½; the Three per Cent Reduced were 99½ to 100; the Three per Cent Consols, 100½ to 101; the new Three-and-a-quarter per Cent Consols, 103½ to 104; and Long Annuities, ending 1860, 6 1-16th. India Stock sold at 260½ to 261½; India 1000 Bonds, marked 388, to 434; ditto, under £1000, 388; Exchequer Bills, 4s. to 7s. 10m.; Consols for Account, 100½ to 101. Most of the quotations were a shade lower on Tuesday and Wednesday, Consols having been done at 100½. The dealings on Thursday were by no means extensive, and, altogether, the market was very flat. The Three per Cent Consols were officially marked 100½ for Money, and 100½ for the Account; the Three per Cent Reduced were 99½ to 100; and the New Three-and-a-quarter per Cent Consols, 103½ to 104. In Bank Stock very little was doing, at 22½. Exchequer Bills were heavy, at from 4s. to 8s. pm. India Stock was done at 261. Long Annuities sold 6 1-16th.

Mr. Gladstone's propositions for the conversion of a portion of the Funded Debt have been submitted to several most ingenious and searching calculations. Although they appear to have brought out a few discrepancies in matters of detail, they have failed to demonstrate any radical error or omission. On the contrary, the basis of the proposition is admitted to be sound. It is pretty generally thought that very little of the Three-and-a-half per Cent Stock will be accepted in exchange for Consols. As the matter stands, the former stock would be only one per cent above that of Exchequer-bills.

Foreign Bonds have commanded very little attention; nevertheless, the quotations have been fairly supported.—Brazilian Five per Cent has been done at 100½; Ditto, Four-and-a-half per Cent, New, 99½; Buenos Ayres Six per Cent, 65½; Chilean Six per Cent, 104; Danish Three per Cent, 85½; Grenada (ex Dec. Coupons), 25½; Greek (overdue) Bonds, 9; Mexican Three per Cent, 28; Peruvian Six per Cent, 43 pm.; Portuguese Five per Cent, 103½; Russian Five per Cent, 120 and 119; the Four-and-a-half per Cent, 103½; Sardinian Five per Cent, 48½; the New Deferred, 24; the Certificates, 7½ per cent; Belgian Four-and-a-half per Cent, 100½ (exchange, 25 francs); Dutch Two-and-a-half per Cent, 66½; Ecuador, 6½; Spanish Old Three per Cent, 48½; the Committee's Certificates, 7½ per cent; and Venezuela Three-and-a-half per Cent, 38½. Nearly the whole of the holders of Turkish Scrip have received back the first instalment of the Loan; hence the Scrip is no longer quoted in the market. The attempt of the Pope to fasten a hierarchy upon the Dutch people has induced great caution on the part of the usual operators in that stock; hence prices have slightly given way. The opposition of the inhabitants of Holland to the measure above alluded to is calculated to have considerable influence upon the value of Dutch Stock for some time, although in reality there is no reason to anticipate any hostile movement.

We have had an import of £200,000 in gold from Australia, and a few parcels of silver from New York. The shipments have been heavy, especially to the East and Sydney—the total exports to those quarters having amounted to nearly £380,000.

Some slight alterations have taken place in the foreign exchanges, and from which we perceive that gold is 0-48 per cent dearer in Paris than in London. At Hamburg it bears the same relative value as here; but at New York the exchange is 0-68 per cent against England; consequently, we are not in a position to anticipate shipments to this side.

The last returns of the Bank of France show a decrease of £880,000 in the discounts; but an increase of £208,000 in the stock of bullion.

On the whole the Market for Miscellaneous Securities has been inactive, and prices have shown a tendency to decline. Australian Agricultural have been 82 to 84; Canada Company, 67 to 70; Van Diemen's Land, 19½ to 20½; South Australian Land, 48 to 50; North British Australian, 1½ to 2 prem.; Scottish Australian, 1½ to 2 prem.; Nova Scotia Mining, 1½ to 2 prem.; Australasian Coal, 4 dis. to 4½ prem.; Union Bank of Australia, 76 to 77; Bank of Australasia, 88 to 89; London Chartered of Australia, 2 to 2½ prem.; English, Scottish, and Australian, 1 to 1½ prem.; Bank of India, China, and Australia, 2 to 1 prem.; Oriental Bank, 54 to 55; British American Land, 79 to 81; Berlin Waterworks, ½ to 1 prem.; North of Europe Steam, ½ dis. to par; Crystal Palace, 1½ to 2 prem.;

London Dock, 126; St. Katharine's Dock, 100½; Royal Mail Steam, 74; Peninsular and Oriental Steam, 83; Catto (£25 paid), 46½; Submarine Telegraph, 1; Hudson's Bay Stock, 220; East London Waterworks, 125½; Grand Junction, 69; Kent, 84½; New River, 60.

Money for commercial purposes has been in steady request, and the rates of discount have been well supported, although the supply of unemployed cash has considerably increased.

Railway Shares have changed hands to a moderate extent, and prices may be called somewhat lower than last week. The following are the official closing prices on Thursday:

ORDINARY SHARES AND STOCKS.—Caledonian, 64; Chester and Holyhead, 22; Cork and Brandon, 22; East Anglian, 5½; Eastern Counties, 14½; Eastern Union, B. and C. 7½; East Lancashire, 72; Edinburgh, Perth, and Dundee, 32; Great Northern Stock, 84½; Ditto, A Stock, 49; Ditto, B Stock, 126; Great Southern and Western (Ireland), 92½; Lancashire and Carlisle, 93; Lancashire and Yorkshire, 77½; Ditto, Fifth, 11½; London and Brighton, 104½; London and North-Western, 119½; Ditto, Fifth, 14½; London and South-Western, 91½; Manchester, Sheffield, and Lincolnshire, 29½; Midland, 74½; Norfolk, 52½; North British, 34½; North Staffordshire, 13; Oxford, Worcester, and Wolverhampton, 50½; Scottish Central, 93; Shropshire Union, 31; South Eastern, 75½; York, Newcastle, and Berwick, 69; Ditto, G.N.E. Purchase, 9; York and North Midland, 59.

Lines Leased at Fixed Rentals.—Clydesdale Junction, 53½; Midland Bradford, 107.

PREFERENCE SHARES.—Eastern Counties, No. 1, 2 prem.; Eastern Union, 6 per Cent, 184; Great Northern, 5 per Cent, 129; Ditto, Redeemable at 10 per Cent prem., 112½; Great Western, 4½ per Cent, 100½; Ditto, 4 per Cent, 104; Londonderry and Coleraine, 104½; Consolidated Bristol and Birmingham, 149½; Norfolk Debentures, 4; North British, 110½; Oxford, Worcester, and Wolverhampton, 14½; York, Newcastle, and Berwick, 162; York and North Midland, 11, and S. Purchase, 104.

FOREIGN.—Dutch Ithenish, 7½; East Indian, 25½; Grand Junction of France, 11½; Madras, 9½; Northern of France, 36½; Paris and Lyons, 27½; Paris and Rouen, 44½; Quebec and Richmond, 8½; South-Eastern of France, 24½; West Flanders, 4½; Western of France, 21½.

Mining Shares have been inactive. On Thursday, Agua Fria were 2½; Australasian, 2½; Australian Cordillera, 1½; British Australian Gold, 1½; British Iron, 9; Imperial Brazilian, 6; Carson's Creek, 3 to 4; Colonial Gold, 3 to 4½; Linares, 11½; Nouveau Monde, 2½; Nova Scotia Mining, 5½ to 6; Quartz Rock, 1½; United Mexican, 6½; Waller, 1½; West Mariposa, 1½; Yuba, 1½.

## THE MARKETS.

CORN EXCHANGE.—During the present week very moderate supplies of home-grown wheats have come fresh to hand; hence, the show of samples of both red and white has been limited. For all kinds the demand has been far from active, yet late rates have been fairly supported. Foreign wheats have commanded very little attention; but we have no change to notice in their value. Barley, the receipts of which have been moderate, has sold steadily, at full prices. All kinds of malt have realised former terms. Oats have commanded full quotations; but the sale for beans, peas, and flour has continued heavy, at barely late quotations.

English.—Wheat, Essex and Kent, red, 41s. to 51s.; ditto, white, 42s. to 51s.; Norfolk and Suffolk, red, 37s. to 51s.; ditto, white, —s. to —s.; rye, 28s. to 31s.; grinding barley, 27s. to 30s.; distilling ditto, 27s. to 30s.; maling ditto, 50s. to 52s.; Lincoln and Norfolk malt, 52s. to 58s.; brown ditto, 48s. to 51s.; Kingston and Ware, 57s. to 60s.; Choveller, 52s. to 58s.; Yorkshire and Lincolnshire feed oats, 17s. to 21s.; potato ditto, 20s. to 24s.; Troughal and Cork, black, 16s. to 19s.; ditto, white, 17s. to 21s.; tick beans, new, 31s. to 36s.; ditto, old, 30s. to 38s.; grey peas, 30s. to 35s.; mangel, 31s. to 36s.; white peas, to 31s.; boilers, 37s. to 40s. per quarter. Town-made flour, 36s. to 48s.; Suffolk, 32s. to 34s.; Stockton and Yorkshire, 31s. to 34s. per 280 lbs. Foreign: French flour, 31s. to 39s. 280 lbs.; American, 21s. to 28s. per barrel.

Seeds.—Generally speaking the market has been in a very inactive state, but we have no decline to notice in prices.

Lined, English, sowing, 54s. to 58s.; Baltic, crushing, 47s. to 50s.; Mediterranean and Odessa, 45s. to 50s.; hempened, 38s. to 41s. per quarter; Corinthus, 3s. to 12s. per cwt. Brown mustard-seed, 7s. to 9s.; white ditto, 7s. to 9s. and tares, 5s. 8d. to 6s. 6d. per bushel. English rapeseed new, £21 to £24 per last of ten quarters. Lined cakes, English, £4 0s. to £5 10s.; ditto, foreign, £7 10s. to £9 10s. per ton. Rape-cakes, £4 10s. to £5 0s. per ton. Canary, 40s. to 42s. per quarter. Red clover, 40s. to 44s.; white do., 52s. to 58s. per cwt.

Bread.—The prices of wheat flour in the metropolis are from 7d. to 8d.; of household 11d. to 12d. per 4 lbs. loaf.

Imperial Weekly Average.—Wheat, 44s. 10d.; barley, 31s. 11d.; oats, 19s. 0d.; rye, 29s. 10d.; beans, 31s. 3d.; peas, 33s. 7d.

The Six Weeks' Average.—Wheat, 45s. 11d.; barley, 31s. 8d.; oats, 19s. 10d.; rye, 31s. 1d.; beans, 31s. 4d.; peas, 32s. 10d.

Duties.—Wheat, 1s.; barley, 1s.; oats, 1s.; rye, 1s.; beans, 1s.; peas, 1s.

Oil.—Owing to the proposed reduction in the duty, our market has become very firm, and the quotations have inclined upwards. The lowest value of common sound cotton is 10½d. per lb. The public sales have passed off steadily. Up to Saturday last, duty was paid on 9,552,718 lb., against 12,551,147 ditto in 1852.

Sugar.—The supplies on offer have not been so extensive, yet the demand for most kinds of raw sugar has risen, and prices have ruled the market. In the case of the *Indes*, Fine yellow Barbados has sold at 35s.; or, heavy to good, 35s. to 37s. 6d.; brown, 32s. to 34s. 6d.; ordinary yellow Jamaica, 34s. 6d. to 35s.; good to fine yellow Mauritius, 31s. to 37s. 6d.; grained yellow, 31s. 6d. to 38s. 6d.; brown, 31s. to 35s.; good and fine grained yellow Bengal, 30s. to 40s.; ordinary white ditto, 40s. 6d. to 41s.; white Penang, 33s. to 35s. 6d. per cwt. Refined goods have moved off steadily, at from 45s. 6d. to 48s. for brown, and 48s. 6d. to 49s. for good to fine grocery. The total clearance to the 16th instant were 1,697,385 cwt., against 1,723,889 ditto last year.

Coffee.—Plantation kinds are in fair request, at full prices. The present value of good ordinary native is 47s. to 48s. per cwt. In foreign coffee very little is doing.

Rice.—The demand is heavy, and prices are barely supported.

Produce.—The produce market is comparatively small, as follows:—Dried raisins, 30s. to 35s.; Valencia, 34s. to 40s.; black currants, 20s. to 26s.; red ditto, 38s. to 42s. per cwt.

Provisions.—The stock of old Irish butter is now nearly cleared off. A few parcels of new have arrived, and sold at irregular prices. In the value of English we have no change to notice; but foreign has improved 2s. to 2s. per cwt. Bacon dull, and 1s. lower. Waterford sizeable, 12s. to 12s.; Hamburg, 12s. to 10s. per cwt. Lard moves off slowly, on somewhat easier terms. Hams and all other kinds of provisions are a dull inquiry.

Tallow.—The prospect of a total repeal of the Soap-duties has produced much excitement in our market, and prices have advanced to some extent. F. Y. C. on the spot has realised 46s. 6d. to 47s. per cwt.

Oils.—Sperm and rape oils move off heavily, on easier terms, but Russian parcels are steady, at from 29s. to 30s. 3d. per cwt. Palm and coco-nut are firmer. Turpentine very dull, and drooping.

Coal.—Carr's Hartley, 15s. 6d.; Tanfield Moor Butte, 11s. 9d.; West Wylam Trialder, 15s. 6d.; Riddell, 16s. 6d.; Eldon, 17s. 6d.; Bell, 17s. 6d.; Lyons, 17s. 6d.; Cassop, 17s. 6d.; West Keilor, 17s.; Belmont, 17s. 6d. per ton.

Hay and Straw.—Newcastle hay, 23s. 5d. to 24s. 10s. to 25s. 10s.; clover ditto, £3 8s. to £3 5s.; and straw, 41s. to 41 1-2s. per load. Trade steady.

Spirits.—The market for rum is heavy, at drooping currencies. Proof East India, 1s. 9½d. to 1s. 9½d.; Lecwarda, 1s. 10d.; and Havannah, 1s. 9d. or gallon. Brandy moves off slowly, on lower terms. The arrivals continue large. Geneva dull, at from 2s. to 2s. 8d. per gallon.

Hops.—In the whole, the demand is steady, and late rates are well supported. Mel and East Kent pockets, 15s. to 16s.; Wexford of Kent, 110s. to 120s.; and Sussex, 17s. to 120s. per cwt.

Wool.—The trade continues very healthy, and prices are firm. The stocks are comparatively limited.

Potatoes.—The supplies of both English and foreign are tolerably good, whilst the demand is heavy, and prices are somewhat easier. The best York Regents are selling at 170s. per ton.

Smithfield.—The general demand has ruled less active. In prices, however, very little change has taken place:—

Beef, from 3s. 2d. to 4s. 4d.; mutton, 4s. 0d. to 5s. 4d.; lamb, 5s. 4d. to 6s. 4d.; veal, 3s. 6d. to 4s. 6d.; pork, 3s. 6d. to 4s. 2d. to sink the offals.

Swine and Lamb.—These markets continue very firm, as follows:—

Beef, from 2s. 8d. to 3s. 4d.; mutton, 3s. 6d. to 4s. 10d. to 5s. 4d.; veal, 3s. 4d. to 4s. 4d.; pork, 3s. 4d. to 4s. 6d. per 8 lbs. by the carcass.

ROBERT HICKMAN.

## THE LONDON GAZETTE.

### FRIDAY, APRIL 15.

C. GREEN, Spalding, Lincolnshire, scrivener.

### BANKRUPTCY ANNULLED.

J. WHITE, Charles-street, Tottenham-court-road, draper. E. BLAKELY, Conduit-street, Regent-street, iron-draper. H. CHENEY, Whitechapel, draper. F. ROSEN, BELL, Fenchurch-street, Horseshydown, distiller. H. N. GIBBER, Fountain-gardens, 1, Lambeth-walk, licensed victualler. W. MARSH, Dudley, Worcester, bookseller. G. J. SMITH, Nottingham, tailor. R. STEPHENS, Truro, draper. W. ARTHUR, London, Launceston, joiner. D. DUNGLISON, Newcastle-upon-Tyne, victualler.

### TUESDAY, APRIL 19.

C. J. ASHTON, Fenchurch-street, merchant. J. REID, Huddersfield, merchant. G. BOARD, Bristol, grocer.

### BANKRUPTCY.

G. HENNETT, Duke-street, Westminster, railway contractor. W. FRIDAY, Boscawen, miller. R. WILLMOIT, Peterborough, tailor. J. W. HAYES, Judd-street, Bow-church-square, draper. F. LAGAN, Chapel-place, Oxford-street, wine-merchant. G. TRAFF, Bridgewater, Somersetshire, ironmonger. T. W. JOHNSON, Stockport, publican.

### SCOTCH SEQUESTRATIONS.

G. AINS



AMUSEMENTS, &c.

**FRENCH PLAYS.—ST. JAMES'S THEATRE.**—This evening, APRIL 23rd, LE CHEVALIER DE ST. GEORGE, with other entertainments. On Monday next, a most attractive Entertainment. MADRID. PAGE has the honour to announce that her BENEFIT will take place on WEDNESDAY EVENING, NEXT, APRIL 27th, on which occasion will be produced an entirely new Comedy, *Pauline*, and other entertainments. Boxes and Stalls, at the Mitchell's Royal Library, 33, Old Bond-street, and at the Box-office.

**ROYAL PRINCESS' THEATRE.**—Monday, Wednesday, and Friday, Macbeth; Tuesday, Anne Bolake; Thursday, The Corsican Brothers; Saturday, St. Cyprian; or, Dorothy's Fortune; Marco Spada every evening except Monday, when it will be postponed, on this occasion only.

**LONDON SACRED HARMONIC SOCIETY, EXETER-HALL.**—On Tuesday, APRIL 26th, Handel's *Judas Macabees*. Single Tickets, 3s., 5s., and 10s. 6d. each. The subscription to the Society is One, Two, or Three Guineas per annum. Persons now subscribing, will be entitled to Four Tickets for this, and Four for the next Performance in May, and Two for each Concert till Christmas next. Only Office, No. 9, Exeter-hall.

**MR. BRINLEY RICHARDS** has the honour to announce that his ANNUAL PERFORMANCES OF CLASSICAL AND MODERN MUSIC will commence on SATURDAY MORNING, MAY 21, at the HANOVER-SQUARE ROOMS. He will be assisted by the most illustrious Artists. Subscription Tickets for the Series (Reserved Seats), One Guinea; Single Tickets, 7s. 10s. to be had at the Music-store, and of Mr. BRINLEY RICHARDS, 6, Somerset-street, Portman-square.

**MR. HOLMES**, wishing to introduce his TWO SONS to the Musical Public, as VIOLINISTS, begs to announce his FIRST CONCERT OF CLASSICAL MUSIC will take place at the BEETHOVEN ROOMS, MAY 5th (to commence at Eight o'clock), when they will be assisted by the following eminent Artists: Pianoforte, Mrs. Crook and Mr. Lindsay; Violoncello, Mr. H. Webb; Violoncello, Signor Monti; Vocalists, the Misses Brougham, Miss R. A. Brook, and Miss Clara Holmes; Conductors, Herr Kummel and Mr. G. F. Flowers, M.B., Organ—Tickets, 7s.; reserved seats, 10s. 6d.; to be had of Cramer and Beale, 101, Regent-street; Ewer and Co., 56, Oxford-street; Campbell and Ramsford, 53, New Bond-street; Peak, 44, Strand; Turner and Co., 19, Poultry; and of Mr. Holmes, 12, Greek-street, Soho.

**SIGNOR NAPPI** begs to announce that his SOIREE MUSICALE, will take place at the NEW BEETHOVEN ROOMS, 27, QUEEN ANNE-STREET, CAVENDISH-SQUARE, on THURSDAY, APRIL 26th. Vocalists: Mademoiselle Alexander Newton, Ramsford, Cicely Nott, Ursula Barclay, Fanny Rowland, and Macfarren; Mr. Beeson and Signor Nappi. Pianoforte: Mdlle. Coulon and Herr Sprenger. Concertina and Guitar: Signor Giulio Legendi. Tickets, 7s. each, to be had at LONSDALE'S Musical Library, 26, Old Bond-street; and at Signor Nappi's residence, 31, Newman-street, Oxford-street.

**HERR JANS** has the honour to announce that the FIFTH of his SERIES of SIX SOIREEs at CHAMBER MUSIC will take place at the NEW BEETHOVEN ROOMS, 27, QUEEN ANNE-STREET, CAVENDISH-SQUARE, on MONDAY EVENING, APRIL 25, at Eight o'clock. Principal Performers: Mdlle. Herrman, M. Alexander Ballet, Herron Jansa, Hennen, Horschitzky, and Mr. W. F. Reed. Conductor, Mr. G. Jans. For tickets, apply to HERR JANS, 10, Mornington-place.

**MR. AGUILAR** respectfully announces that his ANNUAL CONCERT will take place at the HANOVER-SQUARE ROOMS, on WEDNESDAY EVENING, MAY 4th. Vocalists—Madame Fiorentini, Madame Maria Doria, Herr Theodor Fornada, and Herr Hoelzel. Instrumentalists—M. Vieuxtemps, Herr Hausmann, Signor Bottesini, Mr. Pretten, Mr. Lazarus, M. Baumann, Mr. Jarrett, and Mr. Aguilar. Among other pieces, will be performed Mr. Aguilar's new violin concerto, and his new symphony, *La Fata Morgana*, 10s. 6d.; Tickets, 7s.; to be had at all the principal music-publishers, and of Mr. AGUILAR, 68, Upper Norton-street, Portland-road.

**DISTIN'S PRESENTATION CONCERT** will take place on MONDAY, MAY 2nd, 1853. To commence at Half-past Seven.—Prince's-street Concert-rooms.

**M. ALEXANDER THOMAS, WILLIS'S ROOMS, ST. JAMES'S.**—M. Alexander Thomas will have the honour of giving EIGHT CONFERENCES SUR L'HISTOIRE DE FRANCE, at the above Rooms, in the following order, at Three o'clock precisely:—Tuesday, April 26; Friday, April 29; Tuesday, May 3; Friday, May 6; Tuesday, May 10; Friday, May 13; Tuesday, May 17; Friday, May 20. Subscriptions to the Series, Two Guineas; Tickets, prospectuses, and full particulars may be had of Mr. Jellie, Foreign Bookseller to the Royal Family, 15, Burlington Arcade.

**MR. ALBERT SMITH'S MONT BLANC** every evening, at Eight o'clock (except Saturday). Stalls, 3s., which can be secured at the Box-office every day, from Eleven to Four. Area, 2s.; Gallery, 1s. A Morning Performance every Tuesday and Saturday, at Three o'clock.—Egyptian Hall, Piccadilly.

**ROBERT HOUDIN.—ST. JAMES'S THEATRE.**—THE SEANCES FANTASTIQUES, by ROBERT HOUDIN, will terminate in the following manner:—This morning, Saturday, April 23; Tuesday evening, 26; and Wednesday morning, 27, being his last appearance at this theatre.—Boxes and Stalls at the Mitchell's Royal Library, 33, Old Bond-street; and at the Box-office.

**GALLERY OF GERMAN PAINTINGS.**—The FIRST ANNUAL EXHIBITION OF MODERN WORKS.—The following celebrated Masters have contributed to the above Collection:—Lessing, Sohn, Achenbach, Hildebrandt, Lea, Schirmer, Weller, Tideman, Gode, Effter, Bannier, Mücke, &c. &c. Open to the public on the 2nd of May. Admission, 1s.; Season Ticket, 7s. each.—All communications to be addressed to the Secretary, at the Gallery, 168, New Bond-street.

**ROYAL POLYTECHNIC INSTITUTION.**—PHOTOGRAPHIC SCHOOL.—The spacious Plate-glass House, with the Class Rooms, and Ladies' Apartment, being nearly completed, Classes or Private Lessons, embracing all branches of Photography, will commence May 2nd, 1853, for Gentlemen; and May 3rd, for Ladies.

**THE ZOOLOGICAL GARDENS, Regent's-park,** are open to visitors daily. The collection of living animals is the largest in Europe, and contains many species never seen in any other menagerie.—Admission, 1s.; on Mondays, 6d.

**POULTRY SHOW.—THE FIRST ANNUAL LONDON GREAT SUMMER POULTRY SHOW** will be held at the BAKER-STREET BAZAAR, on WEDNESDAY, 27th, THURSDAY, 28th, and FRIDAY, 29th, JUNE, 1853.—The Prize Lists and Rules will be ready for delivery after the 20th of May, upon application to JAMES HENRY CATTING, Secretary. Offices at the Bazaar.

**THE CONSERVATIVE LAND SOCIETY.**—The sixth Public Drawing for Priority of choice of Allotments on the Society's Estates, will take place at the Office, 33, Norfolk-street, Strand, on SATURDAY, the 14th of MAY, at Twelve o'clock. The Eighth Purchase of Land has just been made at Forest-hill, a few minutes' walk from the station, on the road to Lewisham. This Estate commands a most extensive view, Windsor Castle being seen from the summit, and is within sight of the Crystal Palace at Sydenham. All Persons taking Shares on or before the 13th inst. will participate in the advantage of the next day's Drawing, and if their Numbers be drawn, will be enabled to exercise their right of choice on the Forest-hill property. Shares paid up in full at once are entered immediately on the Order of Rights. Applications for Shares and for Prospectuses to be addressed to CHARLES LEWIS GRUNSEISEN, Secretary.

**CHARING-CROSS HOSPITAL, WEST STRAND.**—THE ASSISTANCE OF THE APPLICANT is earnestly solicited for this HOSPITAL, to which from 16,000 to 18,000 sick and disabled poor, including upwards of 2000 cases of accident, are annually admitted for relief, and which is entirely dependent upon voluntary subscriptions and the legacies of departed benefactors. Subscriptions are thankfully received by the Secretary at the Hospital, and by Messrs. Drummonds, Messrs. Coutts, and Messrs. Hoare; by the Rev. the Vice of St. Martin's and Rector of Covent-garden; and through all the principal Bankers. JOHN ROBERTSON, Hon. Sec.

**GUY'S—THE SUMMER SESSION** commences on MONDAY, the 2nd of MAY. Gentlemen desirous of becoming Students must give satisfactory testimony as to their Education and Conduct. They are required to pay £40 for the first year, £40 for the second year, and £10 for every succeeding year of attendance, or £100 in one payment entitles a Student to a perpetual Ticket.

Doctors, Clinical Clerks, Ward Clerks, Obstetric Residents, and Dressers in the Eye Wards, are selected according to merit from those Students who have attended a second year.

LECTURES:

Practical Demonstrations on Cutaneous Diseases.	Dr. Addison.
Medical Metaphysics.	Dr. Gidding Bird and Dr. Owen Rees.
Clinical Lectures.	Dr. Hughes, Dr. Owen Rees, and Dr. Gull.
Midwifery.	Dr. Lever and Dr. Oldham.
Regional Anatomy.	Mr. Hilton or Mr. Birkett.
Vital Surgery.	Mr. Hill and Dr. Sallie.
Comparative Anatomy.	Dr. Bell and Dr. Laberson.
Pathological Anatomy.	Dr. Lloyd.
Medical Jurisprudence.	Dr. Alfred S. Taylor.
Ophthalmic Surgery.	Mr. Franco.
Botany.	Mr. Johnson.
Practical Chemistry.	Dr. Gilling.

Dr. Habershon superintends the studies of those who intend to graduate. Mr. Stocker, Apothecary to Guy's Hospital, will enter Students, and give any further information required.

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MARBLE STATUE OF THE KING OF SPAIN.

## MARBLE STATUE OF THE KING CONSORT OF THE QUEEN OF SPAIN.

WE this week engrave a view of the Statue of the King of Spain, which has just been completed by Francesco Perez Valle, a Spanish artist of considerable and deserved repute. The figure is a little above the size of life, and represents the King Consort of the reigning Queen of Spain dressed in the robes of the Order of Carlos III. The Statue is destined



SILVER VASE PRESENTED TO MR. SCHOLEFIELD, M.P.

to occupy a place in the Royal Gallery of Sculpture, in the Madrid Museum.

The Consort of the Queen of Spain, Francesco d'Assis, is the eldest son of the Infant Don Francisco de Paula, uncle to the Queen, and brother of the Don Enrique, who was also a suitor for her hand. It is as the aspirant to this dignity, and not on account of any distinguishing characteristics as a statesman or a warrior, that the subject of this memoir received, during the year 1846, an amount of attention throughout Europe that might otherwise have been withheld from him.

Amongst the number of those who had pretensions to be considered as candidates for the Queen's hand in marriage was, as we have said, Don Enrique, the second son of Don Francisco de Paula. This young nobleman was in the navy, and it was generally thought that he was the most formidable rival whom Count Trapani (another suitor), the youngest brother of the King of Naples and Christina, the Queen-mother, and therefore uncle of the Queen, had to fear in the negotiations which were about actively to commence for providing a Royal consort. On the 5th of January, some questions having been put in the Cortes respecting the marriage of the Queen, General Narvaez replied, "Her Majesty has not yet expressed the desire to contract a matrimonial alliance. Her Ministers have not thought it advisable to kindle such a feeling in her heart." Afterwards, on the 26th of the same month, General Narvaez said that "Ministers had resolved not to exclude the pretensions of any Prince, not even though he should come from the centre of Africa; much less of any one connected with the Queen by ties of blood and amity." During the period these playful speculations as to the Queen's feelings were going on, and the minds of French statesmen were also busy on the same subject, Don Enrique's star seemed to be the ascendant. Don Francisco had not then been named.

But about this time Don Enrique published a manifesto to the Spanish nation, in which he avowed himself a partisan of the Progressista, or Liberal party, and thereby gave great offence to the Government, who resolved to remove him from Spain, which he quitted accordingly, and not long afterwards took up his residence at Ghent. The position which England and France professed to assume was that of perfect neutrality; but the latter power, as is well known, insisted upon one important proviso, which was, that the choice of the Queen should be restricted to a Prince of the house of Bourbon. Truly has it been remarked, that "the course taken by events rendered what ought to have been an occasion for the display of loyalty at home and for congratulations abroad, a dark and ill-omened passage in the history of the Spanish nation." Other considerations than a regard for the personal predilections of the Queen were allowed to enter largely into the question. In the course of the autumn of 1846 it was made known throughout Europe that the Queen of Spain was about to marry her cousin, Don Francisco; and that her sister, the Infanta, would, at the same time, bestow her hand on the Duke de Montpensier, the youngest son of the King of the French. Don Enrique transmitted to the Spanish Cortes a protest against the intended marriage of the Queen, but subsequently annulled it. Both marriages took place on the 10th October, 1846, and gave rise to much subsequent political discussion.

The "King" of Spain (the honorary title conferred on him immediately after his marriage) was born on the 13th of May, 1822. In ad-

dition to his other offices he was made Captain-General of the Army in 1846. He is addressed as "his Majesty," a form for which precedent was adduced by the Queen's Ministers. In the report made to the Queen by Signor Isturitz and his colleagues, it is stated that "the constitution of the Monarchy directs that the husband of your Majesty shall take no part in the government of the kingdom, but that does not prevent the person selected by your Majesty as your august spouse from enjoying the honours which are as it were annexed to the exalted position to which your Majesty has deigned to raise him, and which the reigning Queens of Spain have invariably conferred on their consorts."

## PRESENTATION OF TESTIMONIALS TO MR. SCHOLEFIELD, M.P.

ON Friday evening, the 15th instant, a large number of the inhabitants of Birmingham assembled, at the Odd Fellows' Hall, Temple-street, to present Mr. Scholefield, one of the members for the borough, with a series of testimonials from the non-electors, and many of the electors, in approbation of his general political conduct; and, more especially, of the vote he gave on the Ecclesiastical Titles Bill, which, it was thought, would endanger Mr. Scholefield's return at the approaching election. The large hall was tastefully decorated for the occasion, being garlanded with evergreens and flowers, with flags, mottoes, &c.

At five o'clock, a numerous party, including many ladies, took tea together; and at seven the more public proceedings of the evening commenced. H. Hawkes, Esq., the Mayor, presided.

"The Queen" having been given from the chair, the National Anthem was sung most effectively; and then Mr. Langford gave "the People."

Mr. Taylor, the secretary, read letters of apology for non-attendance from Mr. Joseph Sturge, and Mr. Geach, M.P. The latter gentleman said, "I should be very glad in any way to evince my respect for the character of my friend Mr. Scholefield; for no man's political conduct has been more straightforward, honest, and consistent, or more deserving of the tribute of respect that is about to be paid to him by the working-classes, of whose interests particularly he has ever been mindful."

Mr. George Dawson then addressed the company, and gave "Civil and Religious Liberty."

Mr. W. Beddows then submitted a resolution expressive of entire confidence in William Scholefield, Esq., M.P., as the representative of the non-electors in the House of Commons, and cordially to assure him of its agreement with the liberal policy which has ever distinguished him in the Legislature of the country; and, Mr. Beddows having explained the origin of the testimonial, Mr. Pickering seconded the motion.

The Mayor expressed the pleasure he felt at presiding on that occasion, and paid Mr. Scholefield a high compliment in reviewing his career as High Bailiff, then the first Mayor of Birmingham, and now their representative in Parliament.

The resolution was carried amid much cheering.

Mr. Alfred Taylor then read an appropriate address, which was beautifully lithographed by Mr. T. Underwood, illustrated with vignettes of the principal manufactures of the town and neighbourhood. He then made the presentation. The Testimonial is a handsome silver vase, Italian in style, nearly 17 inches high, and of exceedingly elegant contour and proportions. On the raised scroll of the body are disposed symbols of labour—not mere representations of the tools used in the chief manufactures of Birmingham, but, in reality, pretty little silver working models, which are so admirably subordinated as to add to the ornamentation. On the centre shield on one side is the following inscription:—

Presented by the Non-electors of the borough of Birmingham to Wm. Scholefield, Esq., M.P., as a mark of their respect for his able and consistent advocacy of their rights in the House of Commons.—15th April, 1853.

On the shield on the other side are the arms of the honourable gentleman. An oak branch forms the handles, which are surmounted, the one by a well-executed figure of an engraver, the other by a gold-beater. The apex is crowned by a statuette of James Watt, the symbols of whose fame lie at his feet. The scroll work on the body of the vase and the figures, are in frosted silver, and the pedestal and cover are relieved in a similar way. The frosting is very judiciously applied, and is in parts again relieved by some excellent engraving. The whole is very creditable to the designer, Mr. Kirk, second master of the School of Design; and Mr. Gough, the manufacturer.

The Birmingham glass-makers, through Mr. Thomas Careless, then presented a large and elaborately cut cup. It is of ruby-coloured crystal, with pure white cutting of the rose, the thistle, the shamrock, and sprigs of flowers. Upon one side are engraved Mr. Scholefield's coat of arms, and on the other is the following inscription:—

Presented to William Scholefield, Esq., M.P., by the Birmingham District of the United Flint Glass Makers' Friendly Society, as a token of esteem and respect for his advocacy of the cause of education and the franchise.—April 15th, 1853.

Then followed an unexpected presentation—namely, a handsome water jug and two elegant goblets *en suite*, of the purest crystal, from the flint-glass makers of the Stourbridge district. These articles are engraved with appropriate emblems, and an inscription.

Mr. Scholefield, on rising, was received with great cheering; having thanked his fellow townsmen and neighbours for the handsome gifts, in conclusion, he counselled the working-classes to take advantage of Mr. Slaney's act for the encouragement of industrial partnerships, which he regretted to see was not in operation in Birmingham, and by means of which the artisan became the capitalist. He then referred to our foreign policy: taking lower ground than Mr. Dawson, he thought that commercially Turkey was most important to this country, consuming a much larger proportion of English goods than Russia, Prussia, and Austria combined, and admitting them at three per cent. Mr. Scholefield concluded a long and interesting address, which was applauded throughout, by again thanking them.

Several sentiments followed; and the proceedings terminated with votes of thanks to the Mayor, and the Non-Electors' committee. In the course of the evening, a musical choir executed some appropriate pieces.



RUBY CRYSTAL CUP PRESENTED TO MR. SCHOLEFIELD, M.P.

London: Printed and Published at the Office, 198, Strand, in the parish of St. Clement Danes, in the County of Middlesex, by WILLIAM LITTLE, 198, Strand, aforesaid.—SATURDAY, APRIL 23, 1853.



# THE ILLUSTRATED LONDON NEWS SUPPLEMENT.

VOL. XXII.]

SATURDAY, APRIL 23, 1853.

[GRATIS.]

TO SUBSCRIBERS AND ADVERTISERS

IN THE

ILLUSTRATED LONDON NEWS.

The New Budget proposes a reduction from 1s. 6d. on all Advertisements to 6d., and relieves Supplements from the Newspaper Stamp. As soon as this important measure is passed into a law

THE SCALE OF ADVERTISEMENTS

IN THE

ILLUSTRATED LONDON NEWS

WILL BE

REDUCED ONE HALF OF THE PRESENT CHARGES.

It is further proposed to publish every week

A SUPPLEMENT, GRATIS.

This announcement will be received with satisfaction by Advertisers and the Public generally, and is also a proof of the great benefit to be derived from the proposed new fiscal arrangements of the Chancellor of the Exchequer.

The ILLUSTRATED LONDON NEWS has now the largest circulation of any newspaper in the world; and, the proposed reduction of charges for Advertisements, will enable all classes to avail themselves of the advantages of advertising in its columns.

The new Scale of Charges, with further announcements, will duly appear.

Office, 198, Strand.

## MR. GLADSTONE'S BUDGET.

The House of Commons, on Monday, having resolved into a Committee of Ways and Means,

The CHANCELLOR of the EXCHEQUER (the Right Honourable W. E. Gladstone) rose and said—The annual exposition of the financial state and prospects of this country, upon ordinary occasions, affords abundant materials of interest to this House and to the country, and of anxiety to the person charged with the preparation of that exposition; but, on the present occasion, perhaps, that interest on the one hand, and certainly that anxiety on the other, are greatly enhanced by a variety of circumstances, including among them the number of motions which have recently been made in this House, indicating the increasing eagerness of the people with respect to financial questions (Hear, hear). Political events, shocks which have enfeebled or overthrown Administrations, and which have made it necessary to adjourn from year to year questions of taxation, have likewise greatly accumulated on the present Government the task they have to discharge in that regard; and in connexion with those questions there have of late been raised discussions of a nature most deeply interesting, descending to the first elementary principles of taxation, and almost to the first principles on which men are united in civilised society (Hear, hear). With a task so formidable before me, I feel warranted in addressing a special appeal to the committee for their kindness and indulgence, for I am certain that only by their kindness and indulgence can I be enabled—I will not say to discharge the task as it ought to be discharged, for that is wholly beyond my power—but to discharge it so as in any case to be at least intelligible to my hearers (Hear, hear).

The first portion of my duty will be to lay before the committee the account of the country. I think I shall best discharge it by taking up the state of that account from the point at which it stood last year, when the financial department was in the hands of the right hon. gentleman opposite (Mr. Disraeli), and it will be satisfactory to the committee to observe, that as our experience grows with the lapse of time, so do we obtain larger and still larger proof of the elasticity of the revenue and of the progress of the productive and consuming powers of the country (Cheers). On the 30th of April, 1852, the right hon. gentleman opposite estimated the revenue for the year at 51,625,000*l.*, and in the month of December, 1852, when the right hon. gentleman had occasion to return to the subject, he was able to present to us an estimate which placed the revenue of the year at 52,325,000*l.*, exhibiting an increase upon his estimate in April amounting to not less than 700,000*l.* And now, within the few months which have elapsed since last December, we have further evidence of the same gratifying character, for the revenue which the right hon. gentleman then judiciously estimated at 52,325,000*l.* amounted to no less, when we reached the termination of the year, than 53,089,000*l.*, showing an increase of 1,464,000*l.* upon the estimate formed at the commencement of the year (Hear, hear). The expenditure of the last year, as estimated by the right hon. gentleman opposite, on the 30th of April, 1852, was taken at 51,163,000*l.*, but the actual expenditure has only reached to 50,782,000*l.*, and consequently you have had figures presented to you in the balance-sheet which must have been gratifying to every member of the committee in showing a surplus of income over the expenditure to the amount of 2,460,000*l.* (Hear, hear).

But having reached this point by a smooth and easy progress, it is now my duty to entreat hon. gentlemen to make large deductions from the very sanguine estimate—so sanguine as, considering the quarter from which it came, to excite my surprise—that because our balance yields 2,460,000*l.* of surplus, therefore we have that sum available for remission of taxation. That would be a too precipitate inference. Unfortunately, before we arrive at that conclusion, there is one circumstance rather material to examine, and that is—what is the estimated amount of expenditure of the year that we have just commenced? Well, when I look to that, and compare it as estimated, and as it appears on the votes before the House, with the estimates of the last year, I find it stands as follows:—The expenditure for 1852-53 was 50,782,000*l.*; but the expenditure for 1853-54, the great bulk of which is already voted, and upon which I can anticipate, on the whole, no diminution, amounts to 52,183,000*l.* Therefore, without going into other particulars, which, I am sorry to say, occasion a further deduction from the surplus of 2,460,000*l.*, I beg to point out that no less than 1,400,000*l.*, or nearly three-fifths of that surplus, are already disposed of by the charges to

which you are liable under acts of Parliament, by the votes to which the House has come for the defence of the country, and by the charges on account of the miscellaneous services, which, I apprehend, this House will not be inclined to refuse or to diminish (Hear, hear). The right hon. gentleman opposite, in December, 1852, estimated as follows his surplus for the present year:—He took a total sum of 1,600,000*l.*, of which, I think, he stated that, on the ordinary revenue, he would venture to anticipate a surplus amounting to between 1,300,000*l.* and 1,400,000*l.*, and by decrease of charge for the Kaffir war a sum of 200,000*l.* or 300,000*l.* These two sums put together gave a surplus as the basis of his calculation for the year, amounting to 1,600,000*l.* At that period the right hon. gentleman thought that the only charge against that surplus on account of coming expenditure would be the sum of 100,000*l.*, which he proposed to apply to light dues and purposes connected with shipping, and 600,000*l.* for the increase he anticipated on the great services of the country. His successor in office has not been so fortunate; nor has he thought it wise to confine the votes for the year within these limits.

I shall now state to the House how that surplus of 1,600,000*l.* has been swallowed up. The increase on the navy estimates, including the packet-service, as voted in 1852, and as we found it prepared for this year (making the comparison with the estimate of April, 1852, not including the supplemental vote of December), amounts to 617,603*l.* The increase on the army and commissariat, but almost entirely on the commissariat, is 90,000*l.*; and that increase on the commissariat is to be accounted for by the fact that we have now reached, we trust, that stage in the hostilities at the Cape when we may consider our extraordinary votes at an end, and when the provision to be made has passed under ordinary expenditure; therefore, though it is our duty to submit to the House, during the present session, an extraordinary vote for 200,000*l.*, which is essentially retrospective, we have likewise to submit a vote for 70,000*l.* in commissariat expenditure, which in its character is prospective, and analogous to our ordinary estimates. So the durable expenditure, as far as the Cape is concerned, is charged on the service of the present year. The increase on the ordnance is 616,000*l.*

The militia estimates have not yet been brought to the shape in which they will be laid on the table; but I am sorry to say that there will be a large, and I believe unavoidable, increase on the amount taken last year by my right hon. friend then Secretary for the Home Department. The estimate for the present year cannot, I fear, be expected to be much less, if at all less, than 530,000*l.* I doubt if it was expected twelve months ago by my right hon. friend that the amount would be more than something like 300,000*l.* If so, there would be a considerable increase in the expense of giving effect to that plan; and it is right that the House of Commons should know the expense of giving effect to any plan, and especially one which has realised, in other respects, all the favourable anticipations formed of it (Cheers). The increase of expense for the militia, as compared with the reckoning of my right hon. friend, will be about 230,000*l.* The last item in these augmentations of expense is the sum of 100,000*l.*, added to the votes during the present year for the purposes of public education. If the committee take the pains to put together these five items, they will find that, though the right hon. gentleman opposite (Mr. Disraeli) anticipated a surplus of 1,600,000*l.* for the financial year of 1853-54, the augmentations of charge, principally voted already and in part yet to come, amount to no less than 1,654,000*l.* As I have already stated to the committee, there has been some further improvement in the revenue of the country, and there are likewise some few items of public expenditure on which the Government have been able to effect some small saving.

With respect to the important and unsatisfactory charge for the packet contract service, it has been our most anxious desire to see what, consistently with justice, was to be done to amend the position of the public. We think that the amount of charge which that service has reached is wholly disproportionate with the benefit derived (Cries of "Hear"). I am not at present in a condition to lay the estimate on the table, or to state exactly what the estimate may be; but I venture to anticipate, at any rate, for the first year, we may be able to effect a saving on it of not less than 75,000*l.* There will also be a saving on the charge for Exchequer-bills, owing to the diminution of interest, amounting to about 65,000*l.*; and there will be a sum, which the House must observe is occasional in its nature, of 135,000*l.*, arising out of repayments to the Crown revenues, and available under the provisions of the law as ways and means in consequence of the bill passed by the House having reference to metropolitan improvements; and also there will be produced a sum, by the liberation of the Crown revenues from a charge which heretofore affected them on the same account, to the extent of about 27,000*l.* These various items will give a fund amounting to about 501,000*l.*

I will now state more particularly to the committee the items of anticipated revenue and expenditure of the country, from which it will see precisely the amount of the surplus we have to deal with. I should at the outset explain that I think it would be convenient that I should in all cases, disregarding minute inaccuracies, give the sums in round numbers. I will now present to the committee an account of the estimated revenue and expenditure for the year 1853-54. With regard to the expenditure, the charge for the funded debt is put down at 27,500,000*l.*, and the charge for the unfunded debt at 304,000*l.*; making a total for the debt of 27,804,000*l.* The charges on the consolidated fund will be 2,503,000*l.*; the army estimates, 6,025,000*l.*; the navy, 6,235,000*l.*, not including the packet service; the ordnance estimates, 3,053,000*l.*; miscellaneous, 4,476,000*l.*; commissariat, 557,000*l.*; the militia, as nearly as I can judge, 530,000*l.*; the extraordinary vote for the Kaffir war, 200,000*l.*; and the packet service, I think, may be fairly taken at 800,000*l.* for the present year. These items give a total of estimated expenditure amounting to 52,183,000*l.*

I now come to the estimate of anticipated revenue. I take the revenue of the Customs at 20,680,000*l.*; Excise, 14,640,000*l.*; Stamps, 6,700,000*l.*; Taxes, 3,250,000*l.*; and Income-tax, 5,550,000*l.* From the Post-office we expect 900,000*l.*; and from the Crown lands, swelled by the addition I have already referred to, 390,000*l.*; from miscellaneous sources of receipt (including, I think, about 160,000*l.*; being the capital of the Merchant Seamen's Fund, out of which we shall have to pay 80,000*l.* during the present year on account of pensions, and the whole of the remainder, I need not say, will be absorbed long before that charge for pensions ceases) we expect about 320,000*l.*, and from old stores 460,000*l.* To these I venture to add, though the item is necessarily one of uncertainty and conjecture, that I anticipate a saving of no less than 100,000*l.* from the operations which have been proposed to the House in

connection with the exchange and redemption of stock. It may, certainly be less, and it may, on the other hand, be more—the final result, I hope, will show a considerably greater saving. I venture now to take credit for 100,000*l.* on that account.

Adding up, then, these various items, the committee will find that they give a total estimated income for the year of 52,990,000*l.*, against which we have to set the total estimated expenditure of 52,183,000*l.*, showing an apparent surplus of 807,000*l.* Anxious, above all, to avoid raising undue expectations, I am desirous to impress on the committee that it must bear in mind that out of this sum of 800,000*l.* an amount of 215,000*l.* consists of moneys which do not proceed from permanent or recurring sources, but of moneys due simply to the year, and not to be repeated. Likewise, with the uncertainty connected with the items for the packet-service and for the Channel Island harbours, on which my right hon. friend at the head of the Admiralty and I am not quite sure whether we can or cannot venture to make a reduction in the sum printed in the estimates, it is possible that the surplus I have mentioned may not be realised to the extent of 100,000*l.* Therefore, it will be more secure for the committee to assume that the surplus, instead of 800,000*l.*, will be 700,000*l.*, and to bear in mind that 215,000*l.* out of it consists of occasional payments. At the same time, while giving this explanation by way of caution, my sanguine hope is that we shall realise a surplus of 800,000*l.*

This is the state of the account of the country, as I have endeavoured to bring it up to the present moment. The committee will not have failed to observe, that in reckoning the estimated income I have included a large sum, amounting to more than one-tenth of the whole revenue which, from 1812 up to the present time, we have been deriving from the Income-tax. However, the Income-tax has at this moment legally expired, and it will be for the committee to consider whether or not they shall revive it. Upon that subject I am afraid that it will be my duty to trouble the committee at some length; but before I venture on a detailed and continuous exposition of the views of the Government with respect to prospective finance, there are two questions to which I must briefly advert, on account, chiefly, of the position they occupied in the financial statement of my predecessor in the office I now fill.

The first of these has reference to a particular class. Now, as regards the shipping interest, the House knows, from a statement already made by my right hon. friend the President of the Board of Trade, that her Majesty's Government propose to afford what they trust will be found considerable benefit and relief to that interest, without inflicting an annual charge upon the public (Hear, hear). But there was another interest mentioned by the right hon. gentleman opposite (Mr. Disraeli) which has so much claim upon the general sympathies of the House, that respect and consideration demand that I should not leave it without mention; I mean that which is called the West Indian interest (Hear). With regard to that interest, I regret to say that there is, indeed, little, if anything, that can be done by a Government, in our view, consistently with its more extended duties to the public, in fulfilment of the requisitions which that interest has preferred. With regard to a reduction of the duty on sugar, which is one of its requests, in proportion to the fall in the duty upon foreign sugar, so as to maintain the differential rate that now exists between them, it is entirely impossible for the Government to hold out the smallest hope of their recommendation being adopted (Loud cries of "Hear, hear"). With respect to the question of refining their sugar in bond, which is of a different character, my hon. friend the Secretary to the Treasury (Mr. Wilson) will take a future occasion of entering more at large into that question; but I regret to say, that we have not discovered any method of granting that privilege in the present state of the law with respect to sugar which would be satisfactory to the West Indians and to the refining trade, and which, at the same time, would not inflict very heavy loss upon the revenue (Hear, hear).

With respect to the equalization of spirit duties, again I fear that really nothing remains to be done in that respect. I believe the distillers of this country consider that already the duties have been somewhat more than equalized, all things considered, in the case of the West Indies. At all events, we are not prepared to propose any change in the law in the nature of equalization of spirit duties as between colonial and domestic produce (Hear, hear). There is but one way in which it has occurred to the Government that they might entertain a sanguine hope of being able, at a very slight charge to this country—perhaps at no charge—to confer material benefit on the West Indies; and that is a way which, if it can be effected, will, I am sure, command the approbation of this House, because it is by enabling them to economise the heavy expenditure of their own governments (Hear, hear)—a heavy, and now, in many cases, almost a ruinous expenditure (Hear, hear). In the case of Jamaica, for example, there is a public debt, the minimum rate of interest upon which is 6 per cent, and the maximum 10 per cent, the capital of the debt amounting to about 500,000*l.*; and if it were possible for the Government to induce the Assembly of Jamaica to amend the vicious constitution of that island, and to place it upon a foundation that would give scope for a strict control over expenditure, her Majesty's Government would then be disposed to recommend to this House to employ the credit of this country in a guarantee for the island of Jamaica (Hear, hear).

I do not now inquire whether that would entail a charge upon you; I believe it would entail none. I would be the first to assert that there should be the utmost jealousy as to the interposition of the credit of this country between debtors and creditors out of this country (Hear, hear); but, considering all that has happened to the West Indies, considering the effect that British legislation has had in precipitating their difficulties, I do believe that if we were able to point out a prospect of great and effectual relief to Jamaica, to be indirectly obtained through an effectual reform in its government, this House would look with a generous and a considerate eye upon any proposal for using the credit of this country in the manner that I have mentioned (Hear, hear). That refers to Jamaica, which presents at this moment by far the most urgent case of distress among the West India colonies (Hear, hear); I am not sure that there is any other among those colonies which would be in a condition to request a similar interposition (Hear, hear); if they did, it would depend upon the case they showed. I do not think it likely that such a case will arise; all I mean to say at the present moment is, that the door will not be absolutely shut against them (Hear, hear).

I pass on now from the collateral topic of the West Indian interest to another topic—that connected with the Exchequer Loan Fund. After all that passed in debate in December last, it was evidently the duty of her Majesty's Government to make a full investigation into the trans-



actions of that board. We have instituted that investigation; we have presented the results in print to the House; they are in a form so simple that an inspection occupying only a few minutes will exhibit them to any hon. member. It appears from the figures there presented, that after debiting the Exchequer Loan Fund—I won't say with every folly of Parliament, but with every questionable or ambiguous grant that was made—after charging the whole of this to the last farthing, yet such has been the sound discretion exercised by the members and officers of that board in the loans they have made, that while they have afforded an immense amount of local accommodation, they have likewise realised, after paying every expense that belongs to the office, a net balance of not less than 227,000*l.* (Hear, hear), which balance, if we put values such as sanguine men might perhaps put upon certain investments that have not yet been realised, it is far from impossible may be raised to nearly 1,600,000*l.* of money to the credit of the entire transactions of the board (Hear). It is our candid opinion, under these circumstances, that the sentiments expressed by my right hon. friend the First Lord of the Admiralty, in December last, in regard to the Exchequer Loan Fund, are justified by the facts (Hear, hear); and it is not our intention to propose the abolition of that system, which we think has been both honourable to those who have administered it, and highly beneficial to the country (Hear, hear).

I now approach a difficult portion of the task that I have to perform—the discussion of the Income-tax (Hear, hear). The first question that this committee has to consider is, whether or not it will make efforts to part with the Income-tax at once. I do not say that such an alternative is impossible. On the contrary, I believe that by the conjunction of three measures—one of which must be a tax upon land, houses, and other visible property, of perhaps 6*d.* in the pound; another, a system of licenses upon trade made universal (Hear, hear), and averaging something like 7*d.* in the pound; and the third, a change in your scheme of legacy duties (“Hear, hear,” from Mr. W. Williams, and other members)—it would be possible for you at once to part with the Income-tax. But her Majesty's Government do not recommend such a course to the committee (Hear). They do not recommend it because they believe, in the first place, that such a system would, upon the whole, be far more unequal and cause greater dissatisfaction than the Income-tax; they believe, likewise, that it would arrest other beneficial reforms of taxation (Hear, hear); and they believe that it would raise that difficult question in regard to the taxation of the public funds of this country in a form the most inconvenient (Hear). I might dilate upon this subject, but it is needless to do so. I leave it to those, if such there be, who are prepared to recommend the immediate abandonment of the Income-tax. Such is not the recommendation of her Majesty's Government (Hear).

Now, in regard to the Income-tax, I wish that I could possess the committee with the impression that constant study has made upon my own mind of the deep and vital importance of the subject. We are too apt to measure the importance of the subject by the simple fact that we draw from this tax 5,600,000*l.* of revenue. Sir, that sum is a large one, but the mention of it conveys no idea to the committee of the immense moment and magnitude of the question (Hear, hear). If you want to appreciate the Income-tax you must go back to the time of its birth; you must consider what it has done for you (Hear, hear); in times of national peril and emergency (Hear, hear); you must consider what, if you do not destroy it—and I will explain afterwards what I mean by “destroy”—what it may do for you again, if it please God that those times shall return (Hear, hear). Sir, it was in the crisis of the revolutionary war that, when Mr. Pitt found the resources of taxation were failing under him, his mind fell back upon the conception of the Income-tax; and when he proposed it to Parliament that great man, possessed with his great idea, raised his eloquence to an unusual height and power (Hear).

There is a description of the speech of Mr. Pitt on that occasion, written by a foreigner, a well-known writer of the day—Mallet du Pan—which I may venture to read to the committee; I believe, after the lapse of fifty-five years, it will be read not without interest (Hear). This is an account which, in a periodical that he edited, he gives of Mr. Pitt's speech in 1791:—

From the time that deliberative assemblies have existed, I doubt whether any man ever heard a display of this nature equally astonishing for its extent, its precision, and the talents of its author. It is not a speech spoken by the Minister; it is a complete course of public economy; a work, and one of the finest works, upon practical and theoretical finance that ever distinguished the pen of a philosopher and a statesman. We may add this statement to the learned researches of such men as Adam Smith, Arthur Young, and Stuart, whom the Minister honoured with his quotations.

(Hear, hear). I do not know whether this committee are aware how much the country owes to the former Income-tax, but, because I deem it to be of vital importance that you should fully appreciate the power of this colossal engine of finance, I will venture to place before you, in what I think an intelligible and a striking form, the results which it once achieved. I will draw the comparison between the mode in which your burdens were met during that period of the war when you had no Income-tax—during that period of the war when you had the Income-tax in a state of half efficiency—and during that last and most arduous period of the war, when the Income-tax was in its full power. From 1793 to 1798, a period of six years, there was no Income-tax; from 1799 to 1802 there was an Income-tax, but the provisions of the law made it far less effective in proportion to rate than it now is; and from 1806 to 1815, a period of eleven years, you had the Income-tax in its full force.

Now, every one of us is aware of the enormous weight and enormous mischief that have been entailed upon this country by the accumulation of our debt (hear, hear); but it is not too much to say that it is demonstrated by the figures that it need not at this moment have existed if there had been the resolution to submit to the Income-tax at an earlier period (Hear). This test, I think, you will admit is a fair one; I put together the whole charge of government and war, together with the charge of so much of the national debt as had accrued before 1793, so as to make (if I may so express myself) a fair start from 1793 (Hear, hear). The charge of government and war, together with the charge of debt incurred before 1793, amounted on the average of the six years down to 1798, to 36,030,000*l.* a year: the revenue of that period, with all the additional taxes that were laid on, amounted to 20,626,000*l.* a year; there was, therefore, an annual excess of charge above revenue—charge for government, war, and debt contracted before 1793, including the charge of debt contracted since 1793—of no less than 15,404,000*l.* (Hear). In 1798 you just appreciate the Income-tax, and immediately a charge begins. In the four years from 1799 to 1802 the charge for the same items that I have mentioned, which had been 36,000,000*l.*, rose to 47,413,000*l.* a year; but the revenue rose to 33,794,000*l.* a year, and the excess for those four years was diminished by about 2,000,000*l.* a year; instead of an annual excess of 15,400,000*l.* over revenue, it was 13,689,000*l.* (Hear).

But now look to the operation of the tax from 1806 to 1815, during the time when your exertions were greatest and your charges were heaviest. The average annual expenses of war and government from 1806 to 1815, together with the charge upon the debt contracted before 1793, was 65,794,000*l.*; but you had your Income-tax in its full force, and the revenue of the country now amounted to 63,790,000*l.* (Hear), and the deficiency, in actual hard money, which represented something like double the amount in debt, owing to the rate at which you borrowed instead of being 15,404,000*l.* a year, or (as it was in the second period) 13,689,000*l.* a year, was only 2,004,000*l.* a year from 1806 to 1815 (Hear, hear). Such was the power of the Income-tax (Hear). I have said there was a deficiency annually of 2,004,000*l.*, but it is fair for you to recollect, and it is necessary in order to present to you the fact I want to place in clear view, that out of the 65,794,000*l.* of charge that I have mentioned, about 9,500,000*l.* were due for charge of debt contracted before 1793; so that if you compare the actual expense of government

with the whole expense of war from 1806 to 1815 with your revenue when you had the Income-tax, it stands thus before you—that you actually raised 7,000,000*l.* a year during that period more than the charge of government and the charge of war (Hear). That, I must say, is to me a most remarkable fact (Hear, hear). It affords to me the proof, that if you do not destroy the efficacy of this engine—I do not raise now the question whether it is to be temporary or permanent, which I hold to be quite a different question, and I will go into that by and by—it affords you the means, should unhappily hostilities again break out, of at once raising your army to 300,000, and your fleet to 100,000, with all your establishments in proportion (Loud cries of “Hear, hear”). And, much as may besaid of the importance—in which I concur—of an army reserve and navy reserve, and of having your dockyards and your arsenals well stored, I say this fiscal reserve is no less important (Hear, hear); for, if it be used aright, it is an engine to which you may resort, and with which, judiciously employed, if unhappily necessity arise—which may God in his mercy avert (Hear, hear)—with it judiciously employed, you may again, if need be, defy the world (Loud cries of “Hear, hear”).

This, then, is the purpose which the Income-tax has served—that in a time of vital struggle it enabled you to raise the income of the country above its expenditure of war and civil government (Hear), and that service so performed was performed at a time when men do not minutely inquire into the incidence of taxation; they do not then indulge themselves in the adjustment of details, but are afraid lest they should lose the mass and the substance (Hear, hear). But times when the hand of violence is let loose and when whole plains are besmeared with carnage are the times when it is desirable that you should have the power of resort to this mighty engine, to make it again available for the defence and the salvation of the country (Hear, hear). Well, Sir, the Income-tax dropped along with the purpose of the Income-tax in 1816. But it was destined to be revived. Sir R. Peel, in 1842, called forth from repose this giant, who had once shielded us in war, to come and assist our industrious toils in peace (Hear, hear); and, if the first Income-tax produced enduring and memorable results, so I am free to say—at less expenditure by far in money and without those painful accompaniments of havoc, war, and bloodshed (Hear, hear)—so has the second Income-tax (Hear, hear).

The second Income-tax has been the instrument by which you have introduced, and by which I hope ere long you may perfect, the reform—the effective reform, of your commercial and fiscal system (Hear, hear); and I, for one, am bold enough to hope and to expect that, in reforming your own fiscal and commercial system, you have laid the foundations of similar reforms—slow, perhaps, but certain in their progress—through every country of the civilised world (Cheers). I say therefore, Sir, that if we rightly use the Income-tax, when we part with it we may look back upon it with some satisfaction, and may console ourselves for the annoyances it may have entailed by the recollection that it has been the means of achieving a great good, immediately to England, and ultimately to mankind (Cheers).

Let me now attempt to present to the committee a closer analysis of this duty. I shall assume that it is your view, as it is the view of the Government, that we cannot at the present moment, with a due regard to the public interests, dispense with the Income-tax. Let us look a little into its composition. Let us attempt to investigate the charges which are alleged against it. I am not one of those who make light of those charges (Hear). In my own individual opinion it is perfectly plain, from the mode in which the Income-tax was put an end to at the termination of the war, that it is not well adapted for a permanent portion of your financial system (Hear). Whether it is so or not—on which there is a great difference of opinion—yet I think this is on all hands agreed—that it is not adapted for a permanent portion of your fiscal system, unless you can by re-construction remove its inequalities (Hear). Even if you could remove its inequalities, into which we will patiently examine, there would still remain in my mind objections of the gravest character (Hear, hear). The re-construction of your Income-tax would, I think, under any circumstances, be found to open up social questions of the most serious import; and the machinery of the Income-tax, involving, as it necessarily does, to so large an extent, the objectionable principle of self-assessment, in my opinion can never be satisfactory to the country (Hear, hear). First, because self-assessment leads to grievous frauds upon the revenue, and renders the real inequality of the tax more trying than any of those inequalities which immediately strike the eye and feelings; and, secondly, because of the tendency to immorality, which is, I fear, essentially inherent in the nature of the operation.

But now let us examine the composition of the Income-tax. First, let me observe, that we are too much in the habit of speaking of this impost as merely a simple tax; it is rather a code or system of taxation. In mere bulk it is a volume; it has been elaborated by many successive strokes in successive years; it combines a large mass of precedents, and, in short, it is a vast and complicated system of taxation, by which we succeed in raising, in round numbers, 5,600,000*l.* a year. One-twelfth part of this sum is 200,000*l.* Now, if you investigate the composition of schedule A, you will find that land and houses—which I take together, because their position is substantially analogous—including the incomes charged upon them in respect to mortgages and settlements, pay no less than 12-28ths of the tax, or about 2,400,000*l.* (Hear, hear). Now, let us look at the other great element of this tax—namely, the payment that proceeds from trades.

In order to get at this payment accurately, we must descend a little deeper than the mere classification of the schedules. There are, in schedule A, some considerable classes of property which pay duty along with land and houses, to the extent, I think, of something like 270,000*l.* a year, which are essentially trading concerns. For the purpose which I have in view I must likewise take out of schedule B the sum paid for the occupation of land, and place it along with trades, with which it is essentially analogous in character (Hear). This gives me 320,000*l.* more, and then I come to what I may call trades proper—namely, those which appear in schedule D, and which pay a sum of something like 1,200,000*l.* These three branches of trades in schedule A, B, and D contribute an income of no less than 1,800,000*l.*, or nine twenty-eighths of the whole tax; and the two together—that, is to say, land and houses, and trades—pay 4,200,000*l.*, or twenty-one twenty-eighths of the whole tax. There remain the funds in schedule C, which pay 750,000*l.*, or one-seventh of the whole tax; and salaries in schedule E, which pay about one-seventeenth of the tax. Professions in schedule D, after striking out those which partake rather of the character of trades, pay 250,000*l.*, or about 1-22nd of the tax. Thus we see the funds, salaries, and professions, make up the remaining fourth of the tax; three-fourths being paid by land and houses, and by trades.

It is said that gross inequality is the characteristic of the tax, and that it ought not to be levied—that it is unjust to tax precarious and realised income alike. What income is precarious, and what income is realised (Hear)? Income derived from trade would, I presume, be called precarious; and, without wishing to anticipate the judgment of the committee, I may probably assume that this is their opinion. Observe that, after all, the main question is between land and trade. Everything else, in respect of bulk and magnitude, forms but a mere outline of this, the main question (Hear, hear). Land and houses, we find, pay an Income-tax of 2,400,000*l.*, and trade pays 1,800,000*l.*; between them they pay three-fourths of the whole tax. It is, therefore, evident that the justice of the present relations between land and trade must go a considerable—I do not say the whole—way towards the solution of the great question whether the tax is, in the main, a just tax or not. Let us, then, look at the case as it stands between land and houses and trade; and, if the committee will do me the favour to follow me in the estimate I am about to enter upon, it shall be my endeavour to place the matter before them in as clear a light as possible. My first object is to show the amount of tax really paid by land. When persons say that realised and precarious incomes ought to pay different rates, and that, therefore, the tax should be reconstructed, they forget to inquire whether, at the present moment, realised and precarious incomes, as represented by land and houses on the one hand, and by trades on the other, do not pay different rates (Hear, hear). Let us, in the first place, see at what rate land and houses pay:—Land pays in the gross 7*d.* per pound upon an income not assessed by the possessors of the property, but by strangers independent of them (Hear); and this sum is paid without any the smallest deduction in respect of the difference between gross and net income (“Hear, hear,” from the Opposition). It is obvious that, in order to estimate how much land and houses really pay, we must deduct the whole of the difference between the gross and the net income. Nay, we must do more than this; because the owners of land and houses are not the only persons beneficially interested in this description of property; for instance, a large body of mortgagees, encumbrancers, and life-renters, who, although they pay 7*d.* in the pound on their share of the proceeds of land and houses, do not make up the difference between gross and net receipts.

In the estimate I am about to submit to the committee I have been guided by inquiries which every member is as capable of making as I am. I can only say that the estimate has been framed in a spirit of mo-

deration, and tested, as well as the case admitted, by reference to persons most familiar with the subject. About 80,000,000*l.*, the gross income of land and houses, pay the tax. At 7*d.* in the pound, this gives, in round numbers, 2,333,000*l.* What are the deductions which ought to be allowed for the difference between gross and net income—I will not say according to an arbitrary standard of equity; but, if we should break up the present scheme, and construct a new one, what should we be called on, and of course I must say, what should we in justice, be compelled to allow, on this score? In Scotland the difference allowed between gross and net income from land is known by the designation of “public burdens.” We have no analogous phrase in England; but we have the burdens. The first great item is the large charge for repairs; and under this head I include hedging, ditching, and draining. Repairs constitute a large charge upon land; but as regards houses it is still larger (Hear). You must allow for insurance, and also for law charges, without which it is impossible to conduct business connected with landed property and houses (Hear, from the Opposition). You must allow—I will not say all the cost of management, but as much of it as you allow to a merchant under schedule D—you must allow for clerks, sub-agents, ground-bailiffs, offices, stationery, receipts, and so forth. You must allow for arrears of rent, and you must likewise allow for what is called abatement of rent, which is a real deduction from income (Hear, hear, from the Opposition). How much shall we allow under these heads? What is the gross deduction we must make from the income of 80,000,000*l.*, supposed to be received by the owners of land and houses? I take it at 16 per cent. I do not think this an unfair estimate; I am certain that it is, in some instances, a very low one (Hear, hear, from the Opposition). If 16 per cent be a fair deduction, it is evident we should reduce the 80,000,000*l.* subjected to a tax of 7*d.* in the pound by the sum of 12,800,000*l.*, which is actually expended before the income reaches the pocket of the owner; and, therefore, we have arrived at this point, that we have got, instead of 80,000,000*l.* of income, only 67,200,000*l.*, and this reduced amount pays a tax amounting to 2,333,000*l.* (Cheers).

Then I come to another question upon which I must again resort to conjectural estimate. What is a fair estimate to make of the total amount of charges on land and houses, all over the kingdom, in respect not only of mortgages, but of settlements and all other arrangements of that kind? I estimate that one-fourth part of the gross income derived from land and houses goes into the pockets, not of persons beneficially interested in them, properly speaking, but into those of mortgagees and others who receive under settlements. If that be so, then it appears that the owners of land and houses do not receive 67,200,000*l.*; but from that sum you must deduct the fourth part of 80,000,000*l.*, which reduces their income to 47,200,000*l.* This sum of 47,200,000*l.*, is, then, the net receipt of those beneficially interested in land and houses (“Hear, hear,” from the Opposition). But you will say that the encumbrancers, who receive the 20,000,000*l.* pay the Income-tax. Well, let us see what their quota amounts to. Sevenpence in the pound on 20,000,000*l.*, gives 583,000*l.*. Deduct this sum from the 2,333,000*l.*, paid by the owners of land and houses, and the sum of 1,750,000*l.*, will be left, and this is the amount actually paid on an income of 47,200,000*l.*. If hon. members will take the trouble to apply the figures I have stated, they will find the result to be this—that the income derived from land and houses is taxed at the rate, not of 7*d.*, but 9*d.* in the pound (Cheers from the Opposition benches).

Then, what I want to know is this—supposing there be a *prima facie* case for breaking up the Income-tax on the ground of inequality between the two classes of payers, namely, the owners of land and houses, and those engaged in trades, do you, on the whole, think that if a difference ought to be made between the two classes, the difference ought to be greater than that which now exists? (Hear, hear). I do not raise the question whether there ought to be any difference whatever between the two classes; I pass that question by; but I show you that, according to a rational estimate, land at this moment pays 9*d.*, and trade 7*d.* in the pound (Cheers); and I ask any moderate man whether, if we were now about to establish a different rate of payment between the two classes, he would think of making the difference greater than exists at this moment? (Cheers). In December last the right hon. gentleman opposite (Mr. Disraeli) proposed that realised income should pay a tax of 7*d.*, and precarious income one of 5*d.*. Now, if any one will have the kindness to compare my figures with the right hon. gentleman's proposal, it will be found that, within a fraction of a farthing, the rates paid by the two classes of Income-tax are at present equivalent to 7*d.* and 5*d.* (Hear, hear).

If we break up the present Income-tax it must be for some object. If that object be to relieve trade at the expense of land and houses, it is well that those who may be about to sanction that purpose should consider where they are to begin in fixing the proportions of the payments to be made by different classes, and where they are to end (Hear, hear). If it be desired to settle the question according to the views which have pressed themselves on the minds of many moderate and intelligent men, according to the view taken by the right hon. gentleman opposite, and by my hon. friend the member for Wiltshire in committee—namely, by making land pay about 4*d.* and precarious income about 3*d.*, then I say that object is accomplished, for the payments of the two classes bear that proportion to each other at this moment. But let us go further in the consideration of this vastly important question. I protest against the doctrine of those who propose to do justice between the two kinds of income by establishing average classes in each kind. This is the course advocated by the hon. member for Montrose. The hon. member is always consistent, and always manful; and when he sees a difficulty he takes no pains to avoid it (Laughter). His instinctive sense of fairness and scorn of artifice lead him, in his attempts to reform the Income-tax, into difficulties which a man acting as a tactician would avoid.

The common notion was that incomes should be classed in averages. In the name of reason and common sense I ask, how those who demand equality can obtain it by averaging classes of income? Look at annuities. The tables give the value of female life at 15 years of age at 25 years' purchase, but go upwards to 70 or 75 years of age, and the value of the life is only five years' purchase. Yet you propose to average these dissimilar classes—to bring up the value of five years' purchase, and bring down the value of the 25 years' purchase. What possible average can these interests admit of? A life of 25 years' purchase is five times the value of one of five years' purchase. Will it be any consolation to the life of five years' purchase, when called on to pay three times as much as he ought that the life of 25 years' purchase pays only half as much as he should do (Hear, hear)? Still more absurd would be the attempt to average trades. Many trades are worth 25 years' purchase. I venture to say, that, if the matter be closely investigated, it will be found that many trades are better, on the whole, than perpetuities; and for this reason, that trade affords opportunities for providing for children and relations such as no other pursuit presents (Hear, hear).

Let us, however, state the case moderately, and say that some trades are worth 25 years' purchase; there are others not worth more than five, four, or three years' purchase, and how are you to average the interest of a trade worth three and another worth 25 years' purchase? I must enter my protest against this averaging of classes. There is another topic of a painful nature connected with this branch of the subject, to which I must briefly allude. We have seen that land pays 7*d.* in the pound, according to a standard of value which does not depend on the will or testimony of its owner. Trade, on the other hand, pays 7*d.* in the pound assessed by each trader on himself (Hear, hear). I have no doubt that, in the majority of instances, the returns of the traders are fairly and honourably made. There are many cases, in trade, in which it is a matter of extreme difficulty to know what return to make, and I believe that in these cases the doubt is solved by the honourable trader against himself, and that he returns his profits greater than they really are. Let it not be supposed that I am going to impute to the trading classes of England generally the conduct which is pursued by some individuals. I am going to state an extreme case. It is an example, not of what has been generally done, but of what can be and has occasionally been done. I will mention no names—I will violate no confidence—but I will state what happened in a great town where a new street was built. The persons who lived and carried on business in the old street, which was pulled down to make way for the new one, had been charged a certain amount to the Income-tax. They had also, of course, made returns to a certain amount under the Income-tax. When the new street came to be built they claimed compensation for the loss of their business. The amount had to be assessed by a jury.

Without wearying the committee with details, I will state the amount of compensation which these persons—in number twenty-eight—claimed; the amount awarded them by the jury, which may be taken as, on the whole, an approximation to the real value; and the amount at which they returned their profits under the Income-tax. Were I to descend to individual cases, it would be almost impossible adequately to describe the partly ludicrous and partly shameful aspect which they assume. I will, therefore, deal with the matter generally, and say that the twenty-eight persons claimed the sum of 48,159*l.* as compensation for their profits for a single year. The amount of compensation awarded by the jury was



26,978*l.*, or a little more than half what was claimed; but what was the amount at which they returned their profits for assessment to the Income-tax? They claimed 48,000*l.*; they got from the jury nearly 27,000*l.*; but the return of profits for assessment to the Income-tax which they separately made amounted only to 9000*l.* (Much laughter). I deeply regret that the great body of honourable men who have made the name of British commerce famous throughout the earth, even more for its truthfulness than for its energy, should be degraded by association with persons who could perpetrate frauds like these (Hear, hear). But at the same time frauds of this kind, and in many other cases, do exist; they are inseparable from the character of the impost, human nature remaining as it is; and it is impossible when you are called upon to consider the question of the re-adjustment of the tax wholly to dismiss them from consideration.

Now, Sir, I leave this part of the question with this proposition, which I think will hardly be controverted—that as regards the state of the case between land and trade, reserving other cases for separate consideration, there is no sufficient ground to attempt the reconstruction of the Income-tax (Hear). I have three other cases still to consider; and first I will take the case of schedule E, which contains the payments that are derived from the incomes of the salaried servants of the public. I think that no class of persons is included in schedule E, with the exception of persons connected with the Bank of England, who may not be called, in one sense or another, public servants. Some of them may be servants of local or separate authorities, as, for instance, of the East India Company, but they are generally servants of her Majesty's Government.

Now, with respect to the case of these public salaries, I think it is scarcely possible to distinguish between such incomes and life incomes. As they are usually held almost for life, with retirements in prospect, their durability is little inferior to that of life incomes; and their inferiority, in respect of durability, is upon the whole compensated by this—that they are usually progressive incomes, while life incomes are fixed. It is impossible, I think, for any dispassionate man to draw a distinction between the case of salaried and life incomes. With regard to remissions upon salaries, the case seems to be argued rather high both ways. At present there is a movement among the civil servants of the Crown for a change in regard to their superannuation funds, which would amount to an increase of salary. The tide has but lately turned, for it is not very long since the right hon. member for Oxfordshire (Mr. Henley) made a motion in this House—and, unless I am much mistaken, he all but carried it—for reducing salaries of this description 10 per cent. Now, if the right hon. gentleman thinks that such salaries ought to be reduced by 10 per cent, I would suggest that it would be better to reduce them by a little less than 10 per cent rather than break up the Income-tax on this account; but it would be much better to deal with public salaries, if they are to be dealt with, by a separate arrangement than to make them the occasion of an attempt to perform an operation which, up to this time, all those who have been responsible have unanimously declared to be impossible and absurd.

Now, Sir, I come to what is supposed to be the sore place of the Income-tax—schedule C; and when the committee have heard what I have to say, I will appeal to their love of justice, and put it to them whether, schedule C, even if it stood alone, is not rather a reason why they should not break up the Income-tax than why they should do so. I know this is a bold challenge, but see whether I don't maintain my position. In the first instance I will read to the committee a testimony that has come from across the Atlantic, in order to impress upon them the conviction that when we approach schedule C we begin to tread upon very delicate ground. We wrote to the United States, to ascertain what was done in that country, where taxes of this nature are levied, with respect to the public stocks or funds, and I have here a short letter, signed by Mr. Everett, dated "Department of State, Washington, 10th of February, 1853," in which he says:—

Sir,—I have the honour to acknowledge the receipt of your note of the 9th instant, inquiring, by direction of her Majesty's principal Secretary of State for Foreign Affairs, whether the public debt of the United States is subject to Property or Income-tax in the hands of those who hold the stock, and also whether, in the acts authorising the contracting of the debts, any provision was made, exempting them from taxation.

In reply, I have the honour to inform you that there is nothing in the constitution of the United States, or in the laws creating the public debt, which prohibits this Government from levying a tax on that debt; the Governments of the respective States, however, can levy no such tax, as this would be an act impairing the obligation of a contract, which is expressly forbidden by the federal constitution.

Now, it appears to me, upon a fair review of the case, that we must set out with this doctrine admitted on all hands—that we are bound to give some rational construction to those words in the loan acts which provide that the public dividends shall be paid free of all taxes and charges whatsoever. I think we are bound to give them a rational construction (Hear, hear). Mr. Pitt thought the rational construction to give to them was, that you should not look at all to the nature of the obligation, but that you should consider the dividends simply in relation to the receiver as so much income. I am bound to say that I think Mr. Pitt's proposal was the safest and wisest. It has, at any rate, been acted upon for more than fifty years, and under it the great bulk of the public debt has either been borrowed or re-borrowed (Hear, hear). I do not mean now to urge the difficulties you might have in the case of these acts in proceeding at this time to impose a new construction, but what I do beg you to acknowledge is, that there is only one other construction, in any sense rational, that could be given to the words in the loan acts, and it is this—that we are entitled to look, if we choose, not at the mere amount of annual income, but at the durability of the income, as tested by the price of stock when it is sold.

I will suppose, then, the proposition now is, that we should re-construct the Income-tax, in order that we may levy the tax upon something like the capitalised value of the income. Considering the circumstances under which the Income-tax was first imposed, and the circumstances under which that change is now suggested, I never can believe that it would be adopted by a British Parliament. Observe the effect which it would have upon the interest of the fundholders. When Mr. Pitt imposed the Income-tax, he said to those persons—"We have nothing to do with capitalised value, or with price; we can look to nothing but what you receive from year to year." At that time, when the fundholder was taxed upon his income from year to year, what was the capitalised value of his income? Sixteen years' purchase (Hear). That was the average capitalised value of the fundholder's income for seventeen years of the Income-tax, until the conclusion of peace. Suppose your new doctrine had been in vogue then, the fundholder would have paid only one-half of what he did pay; and shall I be told that, after adopting one construction unfavourable at the moment to the fundholder, and after taxing him on the full value of his income for seventeen years, when he could only have got sixteen years' purchase for his property in the market, England and the English Parliament will now turn round upon that man, in the manner suggested, when the value of his property has risen to thirty-three years' purchase? If you now determine that the capitalised value of the freeholder's income ought to be taxed, I say that you inflicted the grossest wrong upon him in time of war. When he then consented to pay 10 per cent upon the value of his income, he had confidence that peace would be restored, that his income would become more valuable, that faith would be observed with him—I mean faith according to the common principles of equity and justice—and that no advantage would be taken of that rise in value. But, if the British Parliament sets the example of establishing in time of war, when funds are low, the doctrine that you have nothing to do with capitalised income, and then, in time of peace, when the funds are high, sets up the opposite doctrine—I will not merely say that the character of this nation will not stand as in the time of your fathers it has stood, but I warn you that you must abandon the idea of taking the lead among all the borrowers of the world, and that you must prepare for a charge in your relations with those who have hitherto trusted you (Hear, hear).

There are persons who say, "We ought to tax incomes at different rates, accordingly as they proceed from property or from skill." In fact, they would place industrious incomes on the one side, and lazy incomes on the other. Now, in my opinion, a great deal may be said in favour of that doctrine, but observe the effect it must have with regard to the public revenue. The landholder must exert himself with respect to his land, the householder as to his house, and the mortgagee must either look out himself, or pay his lawyer for looking out after his money; and I do not believe there is any income which is perfectly and entirely a lazy income, except the income of the fundholder (Hear, and a laugh). If that were so, the fundholder would enjoy an entire pre-eminence in taxation, and the degree of that pre-eminence it would rest with you to fix. I honour the sense of justice of the hon. member for Montrose, and so I honour the sense of justice of those gentlemen—the actuaries—who have recommended the fundamental reconstruction of this tax, and who do look at the durability of incomes. If they had made their proposals in 1798, I do not know that the fundholders would have had much reason to complain; but, on the contrary, I believe that, upon the whole, they would have been gainers. I think, however, that the proposal of the actuaries is unsound in principle. I conceive that it is unsound in prin-

ciple to levy the income of the country in substance by a tax upon its property, for I think that income is the proper basis of taxation.

I do not mean, however, to hold that as an extreme doctrine, but, if we have a Property-tax at all, let us have in substitution for the Income-tax a good and honest Property-tax, such as the actuaries propose. Unfortunately the actuaries have the plan which they recommend entirely to themselves, for no one has ever been found to propose it in this House. In fact, nobody will propose that plan, for every one knows it is a mathematical speculation upon paper. It is not a project to be submitted to an assembly of men whose bounden duty it is to provide by practical means for the constantly recurring wants and services of the country. The project of the actuaries I pass by, because, while it is of all others the most self-consistent, it is also, I will not say the most difficult, but it is placed the furthest beyond the reach even of imagination as a possible measure.

Now, I will request the committee to go yet further with me upon one more point with regard to the Funds, which I think to be highly practical in its character, and which I beg to commend to their particular attention. I have used every means in my power to analyse the manner in which the Funds are held. In old times there was a very general belief in the existence of hobgoblins. [An hon. member exclaimed, in a tone of earnestness, which occasioned much laughter, "Of what?"] Of hobgoblins (the Chancellor of the Exchequer replied, amid renewed laughter); and now throughout the country you may here and there find those who have a somewhat analogous conception of an awful being they call the fundholder, whom they picture as rolling in wealth, and living in worthless indolence upon the toil and sweat of his country (Hear, and a laugh); but it is very difficult to find out whether the existence of this monster is a fact or a fiction. I cannot obtain a complete analysis of the manner in which the funds are held. The State, as we know, has no knowledge upon the subject. The Bank of England, which pays the dividends, knows only one circumstance, and that is whether the dividend is paid to a joint account or a sole account.

A very remarkable change has been taking place of late years in the manner in which the Funds are held. About fifteen years ago the Funds were chiefly held in sole accounts by individuals, and I think you may, upon the whole, take it nearly for granted that the sole accounts indicate—and I speak in the presence of practical authorities—absolute property, with some few exceptions. So lately as fifteen years ago much more than one-half of the stocks were held in sole accounts, and therefore represented absolute property; but, mark the change that has taken place. At present it is otherwise. The whole amount of stock held in sole accounts is at the present moment 280,000,000*l.*, and out of that about 60,000,000*l.* represents the incomes of persons who are exempt from the Income-tax by reason of their incomes being under 150*l.* a year. There is, therefore, a sum of about 220,000,000*l.* held by persons who may be considered as holding perpetuities in the Funds, and whom the reformers of the Income-tax would regard as entitled to the distinction of exemption from that tax. Now, the amount held in joint accounts was, in February, 1852, 427,000,000*l.* (Hear, hear), and I have no doubt that it is at this time much more. One-third of the Funds, upon the whole, are held in sole accounts, and two thirds in joint accounts.

Now what do these joint accounts mean? I will tell you very nearly what they mean. These joint accounts may be divided, I believe, into five classes, one or other of which may be taken as including very nearly the whole. In the first place, the joint accounts include a large class of charities, comprehending the great account of the Commissioners of the National Debt for savings-banks, amounting to 53,000,000*l.* These sums are all by law exempt from Income-tax. Then, in the second place, we have the Chancery and Bankruptcy accounts, amounting to between 50,000,000*l.* and 60,000,000*l.* I don't imagine that it is the desire of this committee, or of the reformers of the Income-tax, to lay upon the moneys locked up in Chancery and Bankruptcy an exceptional tax. A third class which enters into the joint accounts is made up of those cases in which English firms—particularly banking firms, but other firms also—hold large sums of money on account of foreigners. I imagine that, although Englishmen who have investments in the Funds very commonly hold them in their own names, it is very common for foreigners to have stock held in the names of their banking or mercantile correspondents. It has been a popular doctrine to tax the foreigner, but I think that no person in this House would wish to tax the foreigner in this particular form. It has been a long-contested question with respect to Income-tax in England whether the foreigner is not entitled to exemption altogether. The late Sir Robert Peel subjected him to taxation in 1842, but the proposal was strongly opposed, and I think every member of this House will agree that it would be very impolitic to lay an exceptional tax of this kind upon the foreigner. The fourth class interested in joint accounts, and a very large class too, is the class indicated by life interests less than perpetuity.

When Mr. Horsman made a proposal with reference to the Income-tax in 1848, one of his main arguments was founded on the absurdity of taxing life-interests at the same rate at which perpetuities are taxed. Of late the Income-tax reformers have had much less compassion for the life-interest men, and few of them have seemed to regard their case at all. My opinion is, that if the Income-tax were re-constructed, it would be very difficult to shut out the life-interest men; but surely it would be very hard to raise the tax upon the Funds as far as regards that large portion of holders who have a mere life-interest. The fifth class interested in joint accounts consists of trading companies and associations holding funded property. Now, are you to lay an exceptional tax upon the capital of persons so engaged in trade? I should say that it is very much better to leave English trade where it is, paying 7*d.* in the pound, in the place of the 9*d.* paid by land and houses, and with the power of investing money in the Funds, when it is convenient, for purposes of banking, or for other trades, without the fear of exceptional taxation, than to break up the whole system, and enslave the trader in schedule C, that you may reimburse him by exceptions in schedule D. Now, the strongest case urged for the reconstruction of the tax is the case of schedule C; but in schedule C, against 220,000,000*l.* held by persons in their own right, you have 430,000,000*l.* not held by persons in their own right as mere individual property; and when you have established your exceptional tax against the Funds, your very next step must be to exempt the whole of this 430,000,000*l.* Well, that is what I have to say upon schedule C.

I shall now touch very briefly upon the remaining case of schedule D—that is to say, of schedule D as it represents the professions. I have made it my business, Sir, to ascertain what proportion of the whole payment under schedule D proceeds from professional persons, and I find that, including certain amphibious classes, it is about 300,000*l.*, or rather more than one-twentieth part of the whole Income-tax; but there are several persons who are returned as professional persons who, for the purpose of a new classification of the Income-tax, must be considered as traders, such as auctioneers, house-agents, and farm-agents. The country surgeon frequently combines with his profession the trade and capital of a druggist and apothecary. Solicitors, again, in many places, are, to no small extent, considerable capitalists; their capital is invested in their trade, and the Income-tax must be paid upon it as it would upon capital invested in any other trade. Taking these mixed cases out, the net sum that may be said to be paid by the professions is about 250,000*l.*, which is about 1-22nd part of the whole Income-tax.

Now, Sir, I do not at all deny that the case of professional men appeals to the sympathies. In my opinion it is one of the reasons which indicates that the tax ought to be a temporary tax; but I hope the committee will pause before it rushes to the conclusion that, upon account of the case of professional men (for I think I have in some degree disposed of the other cases) they will proceed to such a labour—I will not call it an Herculean labour, because an Herculean labour means a labour that Hercules could accomplish, and this I am persuaded he could not—but to such a labour as that of breaking up and reconstructing the Income-tax ("Hear, and a laugh"). It would be a pity to find yourselves compelled to break up the Income-tax on account of those whose case is so limited in comparison to the whole range of the tax that they only pay 1-22nd part of the amount. But then you may say, "Why not exempt them altogether; why not give them a favour?" And there is a great deal in point of feeling to recommend that, but there is a great deal in point of feeling to recommend many things in this world of ours, upon examination of which you find insuperable obstacles in the way of your giving scope to that feeling (Hear, hear).

Now I will tell you why you cannot exempt professional incomes without breaking up the scheme of the tax. In the first place, there are the auctioneers, house-agents, farm-agents, and others I have referred to, now nestling within the professions, with whom there would be considerable difficulty if there were an attempt to exclude them from benefits to which persons in the position of professional men were to be entitled. Again, you would have great difficulty in knowing what to do with the clergy. Your feeling would tend with equal force both ways. You would think it extremely offensive to reconstruct the Income-tax on behalf of professional men, and yet to make the clergyman with 150*l.* or 200*l.* a year pay the higher rate (Hear, hear). But, if you let him in, I am not so sure that you would be pleased to extend the same favour to the Dean and the Bishop (Hear, hear). You would find the same diffi-

culty there; but there are other and more serious difficulties than these. Many persons holding salaried offices—not public servants—now charged in schedule D, have certainly a much worse tenure, and an inferior interest in their incomes than professional men. Above all, there is what I warned you of in respect to averaging classes.

A large class of retail traders have an interest in their trades much inferior to that of professional men. Their shops, and trades, and businesses change hands much quicker. They are creatures of to-day, gone to-morrow; and professional men, as a class, putting aside the exceptional case of sickness, are permanence itself compared with a certain description of the smaller class of traders (Hear, hear). I must warn the committee likewise that they will find the greatest difficulty when they come to consider, in the midst of their breaking up of the Income-tax, the case of the life annuitants. Let me for a moment put it to you who these people are. Professional persons, at all events, are men charged by the Almighty with the care of wives and children, and, generally, with a capacity to discharge that duty. But when you come to life annuitants, you then deal with the desolate widow, with the orphaned daughter, with the defenceless woman, whose right it is to expect at your hands justice, tenderness, and protection (Hear). Are their incomes precarious, or are they not? I will take some lady who has been bred in the lap of luxury, and who then, upon the death of her parent, finds herself with the interest of 5000*l.* or 6000*l.* to live upon for the remainder of her days. I want to know whether that is to be subjected to the higher tax as an income from realised property? Will you then tell me that upon the daughter and the widow you will lay that exceptional tax, and yet speak of doing justice, because you put the higher tax upon her in order that you may put the lower tax upon bankers and brewers, and physicians and lawyers? (Hear, hear). I appeal to you as men upon this point. I am convinced, whether the views of the present Government be right or wrong, whether our propositions meet your approbation or whether they do not, that you never will consent to draw that distinction in favour of the great and energetic commerce of this country, and against the pittance on which the great portion of these women subsist (Hear, hear).

Sir, the unparalleled indulgence of the committee (Cheers) has brought me nearly to the close of this portion of the subject, and there is but one more point that I need refer to (Hear, hear). It is commonly supposed that it is either some crocheted of an individual, or the general laziness and inattention of official persons to their duties, that prevents them giving effect to the wishes which many gentlemen laudably entertain to see these inequalities of the Income-tax, which I do not deny, removed by a re-construction; but I will point out the kind of difficulty in which you find yourselves involved when you set about that work; for I can truly and fairly say—and I think if I do not command credit for it as an individual, yet that the characters of my colleagues will demand full credit for them—I can truly and fairly say that it has been our most earnest desire, if we could with justice attain that object, to consult the public feeling in regard to the proposition which we might make about the Income-tax (Cheers). We have, therefore, studiously and laboriously turned over the question again and again, and have put it, I believe, in every light in which it is capable of being viewed.

And now I will just give you a specimen of the way in which, when you set about a re-construction of this tax, you find yourselves involved, I will suppose that, if the Income-tax be differentiated, you will extend the favour to what are called terminable annuitants. The terminable annuities expire in 1860, and they afford a favourable case for those who wish to break up the Income-tax. Of course, they will get the benefit of it. They are worth so many years' purchase, and no more; and you can tell exactly how much represents interest and how much capital. You proceed, then, by exempting the terminable annuitants. Is that all? By no means. What do you do with Government life annuitants? Must you not exempt them also? Is not their case substantially the same with the others? A man lays out money on an annuity for his life. Although the term of life is uncertain, such an annuity has just as fixed a price in London as an annuity of the expiry of which you fix the date. On the same principle, therefore, you must exempt the Government life annuitants, as you do the terminable annuitants (Hear, hear). But, if you do that, you cannot think of anything so monstrous as taxing interests for life, or for a term upon leasehold properties. How will you be able to tax a man who has, suppose, a lease on which he has paid a heavy fine, and of which there is a term of five or ten years unexpired? The great bulk of the interest in the property is not his, but the landlord's, the reversioner's; and you must evidently give him, therefore, a share of the exemption.

Then I must again remind you of the class holding life interests in the Funds. You can't draw a distinction between life interests in the Funds and life interests in leaseholds. They must help to swell the goodly company of exemptions. After them come those who hold jointures and other annuities upon land. Certainly, a life annuity in the Funds is one thing, and a life annuity upon land is another; but the life interest of the individual is alike in both cases. When you have got those in, what do you do with life renters, and with the successor of entailed estates, who may be a second cousin, living in the East Indies, whom his predecessor may never have seen, and in whom he has no interest? This may be tedious to the committee, but these are practical questions (Hear, hear). I do not say that there are no distinctions between these different parties. There are distinctions between each of them. But what I say is this, that when you come to define those distinctions, and to treat them on the broad ground upon which you take your stand, and say, "Here you will be exempt—there you will pay the exceptional tax," there is not one of the classes I have mentioned with respect to which arguments for exemption might not easily be applied. The tendency of all these exemptions, however, is the breaking up and destruction of the tax—I do not say the "relinquishment," because relinquishment is one thing and breaking up is another. Relinquish it for a time, and when emergencies arrive you may do as your fathers did—take down the weapon from the shelf and make it serve you again for the ends of duty (Cheers). To relinquish it is altogether safe, because it is altogether honourable. But to break it up is to encourage the House of Commons to venture upon schemes which may look well on paper, and may serve the purpose of the moment, but which will end in the destruction of the tax by the absurdities and inequities which they involve.

Sir, if that is to be done, it must be by those whose consciences enable them to take a different view of the character and of the destiny of this great country. It will not be done by men who believe that, if you enter upon that fatal and seductive path, it will lead you into quagmires, will throw the whole finances of the empire into confusion, and will deprive you of that ready and effective resort to which, hitherto, you have been able in all times to look as a course open to you in circumstances of difficulty and trouble (Cheers). Sir, the general views of her Majesty's Government with respect to the Income-tax are, that it is an engine of gigantic power for great national purposes; but, at the same time, that there are circumstances attending its operation which make it difficult, perhaps impossible—in our opinion, not desirable—to maintain it as a portion of the permanent and ordinary finances of the country (Cheers). The public feeling of its inequality is a fact most important in itself. The inquisition it entails is a most serious disadvantage. And the frauds to which it leads are evils which it is not possible to characterise in terms too strong (Hear, hear). One thing I hope this House will never do, and that is, nibble with great public questions. Don't let them adopt the plan of re-constructing the Income-tax to-day, and say, "If that does not work well, we'll try our hands at it again to-morrow." That is not the way in which the relations of classes are to be treated.

Depend upon it when you come to close quarters with this subject, when you come to measure and see the respective relations of intelligence and labour and property, and when you come to represent those relations in arithmetical results, you are undertaking an operation which I should say it was beyond the power of man to conduct with satisfaction, but which, at any rate, is an operation to which you ought not constantly to recur; for if, as my hon. friend once said very properly, this country could not bear a revolution once a year, I will venture to say that it could not bear a re-construction of the Income-tax once a year (Cheers, and a laugh). Whatever you do in regard to the Income-tax, you must be bold, you must be intelligible, you must be decisive. You must not palter with it. If you do, I have striven at least to point out as well as my feeble powers will permit, the almost desecration I would say, certainly the gross breach of duty to your country, of which you will be found guilty, in thus jeopardising one of the most valuable among all its material resources. I believe it to be of vital importance, whether you keep this tax or whether you part with it, that you should either keep it or leave it in a state in which it would be fit for service on an emergency, and that it will be impossible to do if you break up the basis of your Income-tax (Hear, hear). Then you will ask me, "On what principle do you mean to proceed?—you have made an argument, so far as you have gone, to show that the tax cannot be re-constructed or amended." What we wish to do, and what we shall aim at doing by the measure which I shall propose, is this:—We wish,



in the first place, to put an end to the uncertainty respecting the Income-tax (Cheers). We think it unfortunate that political circumstances have for the last two or three years led to a state of doubt in regard to the continuance of the tax, and have even begotten by degrees a feeling on the part of the public that the country is about to be entrapped unawares into its perpetuity (Hear, hear). My belief is, that much of the uneasy feeling that prevails is traceable to that source, and I am very far from thinking that the mere asking of the committee to renew the tax for a given term, in opposition to asking you to make it perpetual, would be sufficient to allay that anxiety or to remove that doubt.

There are a certain class of transactions with regard to which the uncertainty about the Income-tax tends most unfavourably—such as the terminable annuities, for example. It is very desirable that certainty should be restored to these transactions. I think it also most desirable that effectual measures should be taken to mark this tax as a temporary tax. But I do not so much mean to commit the Government to an abstract opinion to be acted upon in future years. My own opinion is decidedly against the perpetuity of the tax as a permanent ordinary portion of our finances. But while I state the wish of the Government to propose it as a temporary tax, I do not ask you to rely on their words to bind them or yourselves as to what you will do under all circumstances at the expiration of the term which we propose to fix for its continuance now. I propose by positive enactment, by the measures which I shall invite you to adopt, to lay the ground for placing Parliament in such a position that at a given period it may, if it think fit, part with that tax (Cheers). We are most anxious to do what can be done, in order to meet the public feeling as to the inequality of the tax. For that public feeling we have not only respect, but sympathy, while we do not admit that it is our duty, as persons charged with the conduct of public affairs, to shape our measures according to any feeling or sentiment whatever, until we have examined the practical form which they are to take, and tried it by the light of our understanding (Hear, hear).

We propose, sir, to introduce certain mitigations into the operation of the Income-tax. We propose to extend the principle of commutations, which is now applicable only to trades, to professions also (Hear, hear). A more important mitigation which we propose to make is this:—There is a general feeling that a man ought to have, at any rate, the opportunity of investing the savings he may make from his income without being liable to the Income-tax upon them. We do not think it possible to make provisions of that kind applicable to savings simply as such. All we can do is to say, "If you choose to invest your savings in the form of a deferred annuity or life assurance, the premium which you may pay upon that deferred annuity or life assurance up to one-seventh of your income shall not be chargeable to your Income-tax, but may be deducted from your Income-tax before it is charged" (Hear, hear). I am not at all prepared to say that we would stop at that, if it were possible to do more. At the same time, this plan has considerable recommendations. I do not say that it will meet the case of persons who being afflicted with sickness cannot, except under peculiar circumstances, insure their lives, because, unfortunately, cases of that sort it is beyond the power of the Legislature to meet. But what I do say is—that it is a relief which will admit of very extensive application. I cannot reckon that the reduction from the receipts of the tax in consequence of it will be less—though, of course, it is an uncertainty, when we look to the total amount of life assurance in this country—than 120,000*l.* a year. It establishes, however, no invidious distinctions between one class and another. It is open to all those who choose to avail themselves of it; but while it is open to them all, we know that practically the classes who are in the habit of assuring their lives are just those very classes whom it is your main object to relieve by the reconstruction of the tax—namely, the classes of professional men and of persons who are dependent upon their own exertions.

I think it will be necessary to propose that Government should itself become assurers of life. If it is to undertake that charge, as will probably be the case, it will assure on the same principles as those on which it is now a vendor of life annuities. But while I say that our object is to meet the public feeling as to the inequality of the tax, and while I specify these modes of going some way to effect that object, I have more to lay before you upon this subject. And pray understand me. Do not let me through my neglect be misunderstood, or fail to state clearly the position of the Government. What we understand to be the sentiment of the country, and what we ourselves, as a matter of feeling, are disposed to share in, is, that the Income-tax bears upon the whole too hard upon intelligence and skill, and not hard enough upon property as compared with intelligence and skill (Hear, hear). I hope that I state with accuracy, not the precise measures that we propose, but the object which the reconstructors of the Income-tax have in view. Well, if that be their object—if they think that at present skill and intelligence are too severely pressed, and that property under the Income-tax pays too little, let me remind them that they must not form their judgment of the condition of classes from one single tax or from another single tax, but that they must look to the general effect of the whole system of taxation (Hear, hear). And all I implore of them in that respect at this moment is, that they will reserve their decision upon the question whether the Government proposition sufficiently meets the case of skill and intelligence as compared with property until they have heard me throughout, if their kindness will permit them to do so (Hear, hear).

Our proposition, then, in regard to the Income-tax is this:—We propose to renew it for two years from April, 1853, at the rate of 7*d.* in the pound. The committee will recollect that I said we thought it our duty to look the whole breadth of this difficulty in the face—not to endeavour to escape it, not to endeavour to attenuate, but to settle, if the committee would enable us, the whole question of the Income-tax (Hear, hear). We propose, then, to re-enact it for two years, from April 1853, to April 1855, at the rate of 7*d.* in the pound. From April, 1855, to enact it for two more years at 6*d.* in the pound (Slight murmurs); and then, for three more years (Laughter and murmurs from the Opposition benches, which prevented the conclusion of the sentence)—I don't wonder at the laughter—for three more years, from April, 1857, at 5*d.* (Hear, hear). Under this proposal the Income-tax will expire on the 5th of April, 1860. Sir, we think it far better—far more in accordance with our own obligations, and far more likely to advance the interests of the country—that we should present to you what we think—and I will tell why we think it by and-by—a real substantive plan (Hear, hear), under which the Income-tax may, if Parliament should think fit, be got rid of, than that we should come with some paltry proposal to shirk the difficulty by re-enacting it for two years, or re-enacting it for one year, and thereby prolonging the uncertainty and dissatisfaction, and giving rise not only to doubts as to the position of the tax, but as to the perfect good faith of Parliament in dealing with the country (Hear, hear).

Now, Sir, we think that the descending rates which we have embodied in the proposal for the renewal of the tax will tend to show Parliament and the country that our intention to part with it, or, at all events, our intention to put Parliament in 1860 in a condition to part with it, is a real *bond fide* intention (Hear, hear). But you will say, and say justly, that that intention does not of itself put Parliament in a condition to part with the tax—that it is very well to say that it shall for two years remain at 7*d.* in the pound, that for two years more it shall be 6*d.*, and for three years more 5*d.*; but that, when it comes to 5*d.*, you may find that there is still a deficiency, and that you again want the 7*d.*; or that when you come to the end of the period for 5*d.* in the pound you may find you cannot part with it (Hear, hear). With respect to this objection I have to say, that before the close of my present statement I shall endeavour to give you full satisfaction on that point; and I will further venture to say, that, whatever you may think of the plan I have to propose, no gentleman in the committee will think that the Government are paltering with the House of Commons, or that I am not presenting a proposal which is at any rate substantive and intelligible (Hear, hear). I say, Sir, that our principles with respect to the Income-tax (which is the corner-stone of our whole financial plan)—our principles with respect to the Income-tax required of us these things:—In the first place, to mark it effectually as a temporary tax; in the second place, to meet, in a way which we think good and effectual, the public feeling with respect to the inequality of the tax; and I will explain how we mean to do this by-and-by. But, beyond this, I wish to ask—and this is the important question to which I wish to call the attention of Parliament—if you determine to renew the Income-tax, will you make its early extinction your first and sole object; or will you, in order to bring to completion the noble work of commercial reform which is far advanced, associate the Income-tax once more with a remission of duties, extensive in itself and beneficial to the community?

We have considered fully these two questions; and we have decided deliberately in favour of the second (Hear, hear). While we propose to renew the Income-tax, we propose to associate it, during the years which it has still to run, with a great and beneficial remission of taxes (Hear, hear). But the statement which I have already made with respect to the surplus is one not altogether promising in this respect. He would be an ingenious minister of finance who should found an extensive re-

mission of taxation on a surplus of 800,000*l.*—200,000*l.* or 300,000*l.* of which he regards as uncertain. If we are to propose a remission of taxes, we must have funds out of which to make the remission. This is, of course, an elementary truth; but I am sorry to say that it is not wholly useless to impress it upon the House (Laughter). We have, therefore, to consider—and this, Sir, is the invidious part of my task, upon which I am now about to enter—we have now to consider what are the means open to us, in consistency with justice, for creating a fund which, in conjunction with our present surplus, we can apply to an extensive and beneficial remission of taxes.

Now, the first question which is raised is this—if the Income-tax is to be continued, shall it also be extended? (Hear, hear.) And the view of the Government is this—that the late Administration was right in stating that, if the Income-tax was to be continued, the exemptions under it should be narrowly considered (Hear, hear); and, therefore, we are prepared to deal with the question of exemptions (Hear, hear). What, in the first place, let me ask, is the case of persons enjoying incomes immediately below 150*l.* per annum? There may be those who say that it is dangerous to attempt to levy the Income-tax on incomes below 150*l.*; but it is my opinion that the safety of the measure depends in a great degree—I may say mainly—on its justice; and if you can show that it is required by justice to other classes, and that it would be advantageous to the country, and even to the parties themselves who would be immediately affected by it, I am not afraid—with the confidence I entertain in the feelings of the English people—that there would be any danger attaching to such a measure (Hear, hear). There were apprehensions, we know, entertained in 1842 that the imposition of the Income-tax in any shape would be found unpopular; but the sense of justice and enlightened prudence of the people—appreciating, as they did, the great benefit achieved by its instrumentality—divested it, if not of the unpopularity, certainly of the odious character which it was thought might generally have attached to it (Hear, hear). Well, now, what is the case of persons enjoying incomes below 150*l.*? It is well known that persons of that class have very largely benefited by the measures consequent on the Income-tax up to the present time (Hear, hear). Twelve millions of taxes have been remitted, and they have enjoyed their full share of this, without the charge of one farthing (Hear, hear).

I don't propose that we should carry the tax down to the regions where it would trench on labour. To my view it is a right and expedient principle—taking it in connexion with all the circumstances of the case—that we should not trench upon what I would call the territory of labour. That territory will probably be defined sufficiently for my purpose by the figure of 100*l.* a year; and what I am saying now has reference to the case of incomes between 100*l.* and 150*l.* Their case is, that they have enjoyed up to the present time the full benefit of the remission of the 12,000,000*l.* of taxes to which I have referred. But that is not all. If we were going to continue the Income-tax for a short period without any compensating advantage, then, indeed, it might not be expedient that I should ask you to extend it to a lower amount than at present; but I am going, before I conclude, to ask you to support the Government in enacting a great and beneficial remission of taxes; and I say, before you confer that great additional benefit, let us consider whether the results of our plan can be distributed equitably among the various classes of the community. I will present to the committee what I think they will consider some interesting results with respect to the past operation of our recent legislative remissions.

With a view to the decision of the question which I am now opening, it appeared to me a matter of extreme interest to collect a number of *bond fide* cases of the distribution of the expenditure of particular families receiving different rates of income, marking the proportion in which they had each profited by the adoption of the Income-tax and the measures connected with it. My right hon. friend, the head of the Poor-law Board (Mr. Baines), kindly lent me his most effective aid, and we have collected a body of intelligence of the kind which I am now about to present to the committee. I shall not trouble you with the details, but merely give the general results of a few *bond fide* cases of actual expenditure, and I believe they are fair average cases, which will exhibit the actual savings which have been realised by persons whose incomes are below 150*l.*, and also by those whose incomes are above 150*l.*, in consequence of the adoption of the Income-tax, and of the remission of taxes and changes in our commercial system which were brought about through its medium. But it should be recollected that, in estimating the savings, I have taken credit for the further remissions which I have promised as well as for those which have already taken place.

I have collected six cases of incomes varying from 175*l.* to 400*l.* a year; and, after taking credit for all their savings, and fairly putting down the various items which go to make up their incomes, I find that their gross incomes amount to 1359*l.*, and their gross savings to 63*l.* 1*s.* 3*d.*, making a saving of above 5 per cent upon the gross amount of their incomes; and even if you deduct the Income-tax which they paid there will still remain a saving of 22*l.* 16*s.* 6*d.*, or nearly 2 per cent upon their incomes. This, I think, is not an unsatisfactory result which I have presented to the committee (Cheers). But I have likewise got four cases of the actual expenditure of persons with incomes between 100*l.* and 150*l.*, and these, the committee should understand are not cases which have been selected for the purpose of arriving at a particular result, but are cases which have been fairly and honestly collected for the purpose of showing the actual distribution of expenditure of the two classes to which I have referred. One is the case of a country tradesman with 120*l.* per annum; the second is the case of a retired Liverpool tradesman (six children) with 120*l.* per annum; the third is the case of a widow in the country with an income from 120*l.* to 150*l.* (say 135*l.* per annum); and the fourth is the case of a clerk in a country town with 100*l.* per annum: making a total income of 475*l.*, and their gain has been 22*l.* 6*s.* 11*d.* or between 6 and 7 per cent. Deducting Income-tax at the rate of 5*d.* in the pound, the savings would amount to 19*l.* 9*s.*, or more than 4 per cent. So that you see clearly from this that the persons with incomes between 100*l.* and 150*l.* have apparently profited by the changes in our legislation to a greater extent than those with incomes above 150*l.* (Hear, hear). I ought to say that in estimating the savings I have endeavoured to keep strictly within the bounds of moderation, and that I have no doubt that the result could easily have been swelled if we had chosen.

Now, Sir, it appears to us that these facts offer a rather strong reason for considering whether, when we propose to renew the Income-tax in the case of persons with incomes above 150*l.* it is not demanded by justice that we should expect that persons with incomes below 150*l.* should moderately become sharers in the burden (Hear, hear). Her Majesty's Government think that in justice we ought to do so (Hear, hear). What we propose is this—we propose so far to complicate the tax as to introduce a provision that incomes between 100*l.* and 150*l.* shall be liable at the rate of 5*d.* in the pound for the whole time during which the tax is levied, so that, for the first two years, incomes above 150*l.* will pay 7*d.* in the pound, and incomes below 150*l.*, 5*d.*; for the next two years, the one will pay 6*d.* and the other 5*d.*, and for the following three years both classes will alike pay at the rate of 5*d.* in the pound. I estimate that this tax of 5*d.* on incomes from 100*l.* to 150*l.* will produce 250,000*l.*, but as it will not be levied till the latter half of the present year, the sum of 125,000*l.* only will come to credit in the financial year of 1853-54 (Hear, hear).

I now come to another great question—the exemption of Ireland (Hear, hear). Ireland, in like manner, has received the benefit of the Income-tax through the changes in our fiscal system; but, at the same time, the equivalent which was intended to be taken has not been exacted. That equivalent was twofold. In the first place it consisted of a duty upon spirits of 1*s.* a gallon, which was abandoned almost as soon as it was enacted. In the second place it consisted of an augmentation of the stamp duties—which augmentation was, indeed, levied for two years; but in 1850 my right hon. friend, the President of the Board of Control (Sir C. Wood), made a great reduction in the stamp duties, both of this country and of Ireland; and in that reduction disappeared the increase which was enacted in Ireland as an equivalent for the Income-tax. I am not able to speak with absolute precision, but as nearly as we can make out, it would appear that the rate at which Ireland pays stamp duties on her transactions is as nearly as possible, on an average, the same as it was in 1842 (Hear, hear). It is, indeed, true that since the first enactment of the Income-tax Ireland has been visited with an awful calamity, and although that scourge has been mercifully withdrawn, yet traces of it still remain in many social and economical forms (Hear, hear), and especially in the form of a very heavy and burdensome debt (Hear, hear). That is but a fraction, indeed, of the generous aid accorded by the Imperial Parliament to the necessities of Ireland, but at the same time it cannot be denied that it is a very heavy and enduring burden, not on Ireland generally, but on its most distressed parts.

But those who look at Ireland cannot avoid being struck by the fact that all Ireland is not alike—that there are certain districts that do not need to shrink from their full taxation—and which have no reasonable claim or plea to offer for exemption (Hear, hear). Let me remind the committee what exemption means. It means that we have not got a bottomless purse, and that we cannot dispense exemptions to one man

without injuring another; that the exemption of one man means the extra taxation of another, and exemption of one country the extra taxation of another (Hear, hear). And as this applies to changes in the Income-tax generally, so it applies to Ireland relatively to England. What we think therefore, is, that the case of Ireland demands very special consideration in connection with the burdens that have been imposed on her, with respect to which I will say more by-and-by, as a sequel or corollary to the present branch of my subject; but, in the meantime, I have to say that we see no reason why the Income-tax should not be levied on Ireland (Cheers), as she has received a great portion of the benefit attending the remission of taxes up to the present time, and is likely also to profit largely by the remissions I have to propose to the House. The produce of the Income-tax which will be laid on Ireland under precisely the same conditions and for the said term as in England and Scotland—the produce of the Income-tax in Ireland I estimate at 460,000*l.* a year; but as the tax will not be levied till June next, there will be only 230,000*l.* to come to credit in 1853-54.

I will now give the committee an account of how my estimate stands, as a whole, with respect to the Income-tax. The estimated produce of the tax—supposing there were to be no change in the existing system—is 5,550,000*l.* Deduct life assurances (120,000*l.*), of which one-half only comes to charge this year, viz., 60,000*l.*, there will be left 5,490,000*l.* The extension below 150*l.* we reckon at 125,000*l.*; and the extension to Ireland at 230,000*l.*; making the total for the year 1853-54 according to the proposed plan, 5,845,000*l.* (Hear, hear).

I now come to another proposal for the augmentation of taxation, to which I invite the special attention of the committee. It is one of great importance. It involves both economical and social considerations of the highest nature. I have stated to the committee that we propose to enlarge our means by new taxation with a view to further beneficial changes in our fiscal system. That is one object we have in view. Another object is—and it is likewise an important object—to meet the public feeling, which we recognise and share, that the operation of the Income-tax is severe upon intelligence and skill as compared with property. I frankly own my total inability to meet the feeling which has been excited upon the subject of the Income-tax, and that I think I should be guilty of a high political offence if I attempted it. But let me now point out to you, that if you think that intelligence and skill under our system of taxation pay too much, and property too little, there are means of equalising the burdens of the two classes in a manner which would be on the whole safe, honourable, and efficacious.

Sir, I refer to the question of the Legacy-duty (Loud cheers)—a question which, it is perfectly plain, cannot be dismissed from the consideration of the House. In my opinion it is a question of which the earliest settlement will likewise be the best (Hear, hear). It requires settlement. The tax is not just as it stands. And how is it unjust? I frankly confess that I have always thought that the view of the case, as stated by the hon. member for Lambeth (Mr. Williams)—who has exerted himself effectively on this subject (Hear, hear)—I have always thought that his view—if I may say so without offence—was a most inadequate view of the state of the case (Hear, hear). The tax is supposed to favour landed property, which I do not deny; but it also favours property which has not that claim to favour which landed property and household property might perhaps fairly urge as a ground of exemption from taxation ("Hear, hear," from Mr. Williams). I am glad to hear the hon. member echoing that sentiment. I wish to set aside the impression that the question bears on its front the odious aspect of a question of class. It does no such thing (Hear, hear). We propose to alter it, and, subject to conditions which I will state, to extend the Legacy-duty to all successions whatever (Hear, hear).

With respect to the Probate-duty, at the present moment we do not venture to deal with it. The Probate-duty itself, I grant you, calls for reform, and if the Government had the means of carrying out that reform in the present year it would have been satisfactory to have done so. As it is, we are obliged at present to postpone it, but we hope that in a future and early year it will come under consideration. It is said that the Legacy-duty is in the nature of a tax upon property. It is a tax upon property, and because it is a tax upon property it meets the views which have been so much favoured by a large portion of this House and by public opinion—namely, that if the Income-tax is to bear unequally upon intelligence and skill as compared with property, then that inequality ought to be redressed in some way or other. I think this is a safe mode in which to redress that inequality, and if this is a tax upon property it is divested of the danger that attends the taxation of property generally. The mischief of taxes upon property is the liability of a constant recurrence of those struggles of classes. But in carrying into effect this increase in the Legacy-duty you have this great advantage, that the liability to pay occurs only within the limitation which the laws of a higher power have ordained; that it only occurs once, on the death of a man; and that no man can die more than once (A laugh). I may be wrong (A laugh). But I assure the committee that it appears to me that this is a most weighty consideration for those whose duty it is to inquire how they can best neutralise the social dangers incident to all questions connected with the taxation of property. You find the principle of this tax recognised in our law; you find its operation so limited by the very condition under which it exists, that there is no reason to apprehend the disturbing of a fair settlement of these duties, if once made; and you will, I think, be of opinion that this is a fair and right tax to adopt for itself, and that it is one which in other respects meets, in the best, safest, and most effective manner, the feeling which is I know prevalent in this House—that the present operation of the Income-tax is severe upon intelligence and skill as compared with property (Hear, hear).

I propose to retain the present scale of consanguinity, with one change. (Oh, oh.) We cannot go into that now, because the emotion of the hon. member might produce a duellum between him and me that would inconveniently cross the course of my general statement, and we must adjourn the consideration of that to another time (Hear, hear). We propose to retain the present scale with one mitigation. Under that scale relations of affinity are treated as strangers—a son-in-law and a daughter-in-law pay a duty of 10 per cent. We propose to place them on the footing of relations by blood (Hear, hear). We propose that the exemption of real property should no longer exist, subject to the conditions I am about to mention. The Government propose that the exemption of settled personality should no longer exist, and as we abolish the exemption, I now come to the question—a most grave one for the Government to consider, and which they have carefully considered—would it be just that all descriptions of property, personality and real property, should be charged at the same rate of duty to the Legacy-duty? Our opinion is that it ought not; and we think that a distinction ought to be taken, but not taken exactly as heretofore. It is obvious, when we regard the burdens upon property in this country, that there is a great mass of taxation that attaches to property which may be roughly called—I do not know whether the term is legal—rateable property, which includes, along with real property, a great amount of leasehold, copyhold, and so forth, which is not real property, but which is subject to the burdens of real property, which is subjected to taxation by the Income-tax, which is subject to the Land-tax, though in a less degree, which is subject to the extra charges on the transfer of property, and which is subject generally to all the charges that affect visible property as contrasted with invisible property, and which is liable to the great weight of local taxation. There is between these items a sum of 14,000,000*l.* or 15,000,000*l.* of taxes laid entirely on rateable property, to which not real property only, but land only, but leasehold and copyhold property also are subjected. This property is now subject in both ways to the Legacy and Probate duties, and to all the burdens incident to real property.

The Government propose to amend the whole foundation of the law, by striking a new distinction, and by saying that whatever exemption or partial advantage shall be given to real property shall be given in conjunction to other property which is now subjected to special burdens. We propose, therefore, to abolish the effect of settlement, so that the person who succeeds to personal property will pay according to his interest. He will pay upon the capital, if he succeeds to the capital, and if he succeeds to a less interest he will pay on the value of that less interest. The Government, then, thinking it just that a less amount shall be taken from rateable property than from property that does not pay these special burdens, have to ask in what way that distinction can best be struck. It has long been the policy of this country—the result of a measure accidentally taken, but not the less beneficial—that visible and rateable property should be in a manner taxed in the form of an annual charge. Now it would be obviously highly inconsistent, while you are relieving the average annual burden, to make up for it by laying a heavy charge upon capital. For the Government would then force and accelerate by the pressure of fiscal enactments changes in the tenure of this property, and that acceleration would be, in my opinion, not only unjust, but most cruel and mischievous in a social point of view. We think that if anything in the nature of a distinction is taken in the Legacy-duties in favour of rateable property as against the other descriptions of property, the fairest mode in the case of an estate would be found to be this—that the successor of real property should be in all cases taxed upon the life interest only, and on a minor interest if he



has only a minor interest. It is difficult for me to enter upon a full discussion of all the reasons that have led us to that conclusion. The question is very much connected with the great difficulty of any attempt to ascertain the capital values of real property. As a matter of fact, under the social arrangements of this country, our great estates are settled estates.

Leaving this subject, however, for future discussion, it is our view that our proposal ought to include the Legacy-duties, and that some remission ought to be granted to property which is now subject to a great weight of peculiar and exceptional taxation; and we think that the best mode of framing that provision would be to charge the succession of rateable property upon the life interest after the deduction of incumbrances. We propose that the duty should be leviable, as was proposed by Mr. Pitt, in eight half-yearly instalments. In cases where there is a succession to a life interest, our proposal would be that the tax should drop in the case of a new successor before the new instalment is payable; but in the case of a succession in fee the whole will be paid, and if death occurs before the remaining instalment is paid the duty will be a debt to the Crown against the estate. That is our proposal with regard to the legacy duties.

I now come to the results which we anticipate. The produce in the first year will be small. We do not propose to charge the new duty upon any succession anterior to the period when the committee shall adopt the resolution. The law allows twelve months for the payment of the Legacy-duties, and it will be impossible to fix the payment of the duty upon rateable property, if the committee should adopt it, until after one of the ordinary periods of rent day. The duty in personalty cases will come in more quickly, but I cannot reckon upon a larger receipt from the alteration of the Legacy-duties for the year 1853-54 than 500,000*l.* additional duty from this source. In subsequent years the amount will be greatly enlarged. I have no objection, as far as I am able, to state the results of my investigation as to future years, and I think I do not exaggerate when I say, that this tax, if it is adopted by the committee, while it will add 500,000*l.* to the income of the present year 1853-54, will add an increase of 700,000*l.* to the year 1854-55, 400,000*l.* more to the year 1855-56, and 400,000*l.* more to the year 1856-57, making a total addition to the permanent taxation of the country of not less than 2,000,000*l.* per annum (Cheers). And this I must remind the committee is a tax which will leave wholly untouched the intelligence and skill of the country (Cheers). It is a tax that gives relief, and more than the relief that you aim at by the reconstruction of the Income-tax, but does it without the danger which would necessarily attend that reconstruction (Cheers).

MR. DISRAELI:—Does that apply to the three kingdoms?

THE CHANCELLOR OF THE EXCHEQUER: It is a general change of the law in the present Legacy and Probate duties, and one which takes no cognisance at all of one kingdom or the other. One great object of our financial policy would be the equalisation of the Spirit-duties between the three countries. It is, however, a very difficult problem. It is very doubtful whether it will ever be entirely attained, but such an approximation to it as would stop smuggling might, perhaps, be reached. It is quite plain that such an equalisation cannot be obtained at present by a reduction of the Spirit-duties in England. You must take the English duties as the ruling point, to which the others must be raised. In the present year we do not propose to make any change in the English Spirit-duties, for that question is so much mixed up with the licensing system, and would involve so great a change in the principle of licenses in populous districts, that for the present the English Spirit-duties must stand over. But the Government are of opinion, after a careful consideration with respect to Scotland, that there is no reason why, in the case of Scotland, there should not be a moderate increase in the duty upon spirits. I believe that an increase of the duty, confined within due bounds, would not be opposed to public opinion in Scotland, or unacceptable in Scotland (Hear). An increase on the duty upon home-made spirits would render necessary an adjustment of the duty upon colonial spirits, which I only mention now, without going into details. Our proposal will be that a duty of 1*s.* be added to the 3*s.* 8*d.* a gallon upon Scotch spirits—the malt drawback to remain as at present. The consumption in Scotland is 7,170,000 gallons. The actual revenue is 1,315,000*l.* The expected revenue is 1,633,000*l.* which is a gain of 318,000*l.*

I may here stop to congratulate a noble Lord opposite (Lord Naas) on having attained a triumph. I ought to have reserved this until I came to Ireland, but his victory is at length achieved. We propose to relieve the distiller, and likewise the time of this House (a laugh), by making an allowance for waste upon spirits in bond (Hear, hear). That allowance for waste will be in Scotland 40,000*l.*, which will give the net increase of revenue from the increase of the duty upon spirits in Scotland 278,000*l.* The Government have also anxiously considered this question as it regards Ireland. It is quite plain, I am afraid, that an allowance for waste upon spirits in bond will entail a diminution of revenue; in fact, that will amount to a considerable proportion of the revenue arising from the duty upon spirits. At present the Spirit-duty in Ireland is extremely low in comparison with the duty in the two other countries. There has been found to be great difficulty as to the means of levying the tax, and we think it would not be safe to levy an additional tax of 1*s.* a gallon upon home-made spirits in Ireland. But we have looked carefully to the means at our command for enforcing the levying of this tax. In Ireland there is a revenue police, which has hitherto had the exclusive charge of enforcing this duty. But there is also maintained in that country at the public cost a large force—the constabulary—which has had no share whatever in giving information to those who have been engaged in levying the Spirit-duties. We contemplate a change in the relation of these two forces. I cannot say whether it will be by an absorption of the one force into the other, or in what way it will be done; but the constabulary will in some manner give their assistance in the levying of the duty upon spirits.

We think we may fairly propose an increase of duty of 8*d.* per gallon on Irish spirits—namely, from 2*s.* 8*d.* to 3*s.* 4*d.*, subject to the deduction of 40,000*l.*, the allowance for waste spirits in bond. This will give us a gross gain of 238,000*l.* upon the consumption of Irish spirits; but, deducting the allowance for waste of 40,000*l.*, we have a net gain of 198,000*l.* That gives from both countries—Scotland and Ireland—an increase of 476,000*l.* But it is necessary that I should make an allowance for waste in England, not for the sake of English distillers, but for the sake of Irish and Scotch distillers, with whom it is a great object to bond their spirits here (Hear, hear). There will therefore be an allowance of 40,000*l.* for waste in bond in England, which will leave a net gain from the increased duty upon spirits of 436,000*l.* a year (Hear, hear).

There is one very small augmentation of revenue that I propose, and that is, the revenue upon certain classes of licenses. If the committee examine the present scale of licenses, they will see that they bear very unequally upon the minor and greater tradesmen; upon some it is uniform, as upon grocers and tea-dealers, and they pay the same, whether they pay rent to the value of 5*l.* or 500*l.* We do not propose to take up the more important questions as to the licenses which are connected with the sale of spirits, wine, and beer; but we propose, in regard to the licenses of brewers, dealers in tea and coffee, tobacco, and soap, to make an additional scale of licenses, raising them at the upper end of the scale to an *ad valorem* value. The gross increase of revenue arising from licenses is 118,000*l.* The whole amount of increased taxes which we propose to levy, and which will come into the accounts of 1853-4, is—Income-tax, 295,000*l.*; Legacy-duty, 500,000*l.*; duty on spirits, 436,000*l.*; licenses, 118,000*l.*; which amount to a total of 1,344,000*l.* (Cheers); which, with the anticipated surplus of 805,000*l.*, will give a fund of 2,149,000*l.* available for the remission of taxation (Cheers).

I cannot proceed further without stating the nature of our intentions with regard to Ireland. The committee have found that we propose to make the Income-tax payable in Ireland for a moderate term, and at a descending rate, as in England; and that we propose to levy an increased tax of 8*d.* on spirits in Ireland, which may be a net tax of 6*d.* or 7*d.* a gallon, after allowing for the waste of spirits in bond. But I have now to refer to that case which I lately mentioned of rent-charge formed by the Consolidated Annuities. It was the opinion of the Government that it was impossible for them to arrive at a final decision upon that important subject. They represent a capital of 4,500,000*l.* of public money; and, in dealing with them, the Government must have regard to the actual situation of Ireland, recovering, as it is, from a season of the deepest distress; and having, also, regard to the harmony of the relations between the two countries, the Government thought they could not come to a final decision till they had considered the general plan of finance which it was their duty to recommend, and its bearing upon Ireland. They now recommend a measure which, if you adopt—as I trust you will—will advance us one great step towards establishing an equalisation of taxation between the three countries (Cheers). It is true that the Income-tax is of temporary duration, and that you will show, by levying it, that there is a *bona fide* intention and a rational prospect of equalising the taxation. But, at the same time, it is important that you should consider the great necessities of a portion of that country; and, when you come to consider these things, it will be plain that the disposition of Parliament will be to adopt large and

generous measures, and not consider this as a mere question of money. You will consider this—you will consider all that it represents—the recollections of the famine, the peculiar character of that awful visitation, the feelings of England to Ireland, and of Ireland to England, whatever made a more kindly tone between the two countries, and made this debt less of a national creditor and debtor account.

The Government have determined to make a large proposition. The 4,500,000*l.* of Consolidated Annuities represent 1,500,000*l.* of debt that strictly belongs to the establishment of the Poor-law in Ireland. That was a great social and national good—a great and vast good to Ireland. But every good to Ireland is also a good to England (Hear, hear). The other 3,000,000*l.* consist of debts entirely connected with the famine. A committee of the other House of Parliament have sat on this subject, and they have recommended a remission of 2,000,000*l.* of this taxation. Sir, the plan of the Government, after maturely considering the whole question, is to propose to Parliament that, from and after the 29th of last September, the Consolidated Annuities shall be wholly wiped away (Cheers from the Irish members). They propose that the whole sum due from Ireland to England shall be remitted. In remitting these charges, and in proposing an Income-tax upon Ireland, you will make a great stride towards that, the advantage of which I hardly know how to appreciate with reference to bringing the two countries towards the establishment of the principle of equalised taxation. On that subject I need only add, because I am asked what I mean to do with the arrears, that all arrears in respect to Consolidated Annuities due to the 29th of September will be paid as they would have been if the law had continued in force. On the other hand, nothing will be collected which has become due since the 29th of September; and any money which has been so collected will be returned to those who have paid it, so as to take care that the non-paying classes obtain no advantage over those who have paid (Hear, hear).

We are inviting you to remit a capital sum, which was nearly 4,500,000*l.*, and is still above 4,000,000*l.*, and to remit an annual charge of 245,000*l.* Three-fourths of that amount would continue for forty years, and one-fourth for from ten to thirty years. The taxation we propose for Ireland would in the first two years be considerably higher than the taxation we propose to remove; but if we look to the time when, as I say, Parliament will be in a position to part with the Income-tax, Ireland would enjoy, and for a long term of years, a much larger remission of Consolidated Annuity than it would be subject to additional burdens in the shape of the Spirit-duty. So much for the case of Ireland; and now I have done with that most offensive part of my task, the imposition of taxation, I feel—as it is said men are wont to feel, and as some of us have felt—when they have come an up-hill journey to the top of the Alps.

Now I have got to the downward road, and the plains of Italy are before me (Hear). I come to consider the more agreeable subject of the remission of taxation—that remission of taxation which up to this moment, not from obstinacy, and not from petulance, but from a conviction of our public duty, we have thought it right steadily to decline acceding to (Hear, hear). The first remission of taxation I shall propose has reference to the Excise department. It is impossible to deny that there are great evils connected with the Soap-tax (Cries of Hear, hear). In the first place, the system of drawbacks, which is a system incident to the use of soap in our manufactories, entails an immense loss. In the second place, this is an article of taxation which is most injurious both to the comfort and to the health of the people (Hear, hear). In the third place, this is an article on which the pressure of the tax is so severe that, notwithstanding the general wisdom and fairness with which your Excise-laws are administered, notwithstanding the drawback you grant on exportation, your productive power is crippled (Hear, hear). You cannot compete with the foreigner; your export trade dwindles day by day; and gentlemen who have come to me to represent the case with respect to soap—well-informed gentlemen—have stated that if we only take that bold measure with respect to the Soap-tax which we recommend, over and above the entire rate of duty, the consumer of soap would benefit to the extent of no less than 25 or 30 per cent in consequence of the cheapened production (Hear, hear). Therefore, for every penny of duty we ask you to surrender we feel that we are giving you double that advantage (Hear, hear).

There is one other point to which I cannot but feel that I must advert. The question of the African Slave-trade is one which excites different feelings. We have but one feeling with respect to the extinction of the Slave-trade, but there is a difference with respect to the measures to be taken for that extinction. Some have thought the means of force used are unavailing, but that the promotion of legitimate commerce would be the most satisfactory (Hear, hear), the most effective and the most desirable of all instruments you can apply (Hear, hear). It may be said there is a wide interval between the premises and the conclusion if I say, in order to extinguish the Slave-trade, repeal the Soap-tax. But a connexion more intimate than this any gentleman cannot well imagine (Hear, hear). The map would show how the rivers of Africa might become depôts for the trade in palm-oil. The quantities you may receive from that source are almost immeasurable. There are the great materials for the trade which, if you only relieve it from checks, will show that the energy, the capital, and the intelligence of the country are as well entitled to carry away the palm in this particular (“Hear, hear,” and a laugh) as they show themselves to be in so many respects. The gross receipt from the Soap-duty is 1,397,000*l.*; the drawback, 271,000*l.*; the net receipt, 1,126,000*l.*; the cost of collection, 15,000*l.*; the net loss, 1,111,000*l.* But with reference to the general necessity for fixing a time to commence the remission of duties, the most convenient time for this purpose in regard to the Soap-duty was the 5th of July. But there was always a power of keeping in bond if it were thought fit to do so. There is already a sum due with reference to the quarter just expired of 140,000*l.*, and before the present quarter is out probably 200,000*l.* will be due. We have to credit this year 340,000*l.*, and the net loss for this year will be 771,000*l.*

I come next to the division of the Stamp-duties. It is not possible for the Government, with all the means at their service, to deal with all the articles they would wish. There are articles—such as fire insurance and marine insurance—on which they would gladly, if they could, grant remissions of taxation. But they have made the best choice in their power. One subject that naturally presented itself to them, both in connexion with the Income-tax and likewise as bearing directly as a tax on prudence, and bearing especially on the poorer classes, is the present tax on life assurance. It bears very heavily on the poorer classes, though not severe in itself. At present it amounts to half-a-crown per cent. We propose to reduce it from 2*s.* 6*d.* to 6*d.* The produce is 40,000*l.*—the immediate loss or relief will be 29,000*l.*

We propose next to deal with an article which in its present state is most unsatisfactory, and that is stamps on receipts (Hear, hear). This is a duty which does not grow as it ought with the transactions of the country, a duty which is evaded wholesale, and a duty which I must say entails very considerable inconvenience. It is not a mere question of charge, but the necessity of dealing in particular papers, stamped with particular amounts, which you have to send and get as occasion requires, are all little things which enter very much into the question of inconvenience (Hear, hear). What we propose is, to make an entire change, and adopt a system analogous to the system found so convenient for the public with reference to postage—namely, that of penny stamps. We propose by a penny stamp on instruments for any payment in money, as contrasted with negotiable instruments, to make such payment valid. Though the first loss to the revenue will not be inconsiderable—namely, 155,000*l.*, it is not a loss without hope of recovery (Hear, hear). We think that is a loss to which the committee, for the sake of so great a convenience, would be disposed to accede to. [Mr. Bright put a question.] The penny stamp would be necessary to constitute a valid document. As you have to pay 3*d.*, 6*d.*, 1*s.* at present, so we propose to annex the single condition of affixing a penny head as sufficient.

We propose to make a change with respect to those indentures of apprenticeship which are known as indentures without consideration. This is a duty which produces very little, from the charge being too high; from 20*s.* we propose to reduce the duty to 2*s.* 6*d.*

The next question is popular with the majority—unpopular with the minority. It is the case of the attorneys (A laugh). I must confess that I don't think the vote of the House of Commons taken upon this question would have justified the Government in proposing a remission of this duty, because we feel strongly that a vote of the House of Commons, given on a particular duty, is given necessarily on considerations attaching to that particular duty, and without reference to the comparative and relative claims of others (Hear, hear). But we do think, in consideration of legislative changes which have been lately made, and which have tended, by indirect as well as direct action on the law, to diminish the business of attorneys, that there might be a remission of taxation. What remission should it be? We are not satisfied with the proposal made by the profession. The profession is subject to three charges. The first is on admission to practice, which is small. The charge for the annual certificate is 12*l.* for the metropolitan solicitors, and 8*l.* for country solicitors; and the charge for articles of clerkship is put at the enormous amount of 120*l.*—a charge on capital paid by

solicitors in anticipation, though they may die, though they may turn out incompetent. The profession said, “Take the tax off the annual certificates for those who are in the profession; leave those who have to enter to pay precisely the same” (A laugh). We don't think that would be a fair mode of dealing (Hear, hear). Having made up our minds that we may propose a remission of probably about 50,000*l.*, we propose to reduce certificates from 12*l.* and 8*l.* to 9*l.* and 6*l.*, and articles of apprenticeship from 120*l.* to 80*l.*

I come now to the question as to advertisements (Hear, hear). With respect to that question, I hope the committee will not consider that it indicates any disrespect for the judgment to which the majority of the House arrived, if, having the same object in view, and desiring to bring about some or a more effective classification of taxation, we, having been led by our examinations to believe that there is a better mode of proceeding than that which the House adopted, think it our duty respectfully to submit that mode of proceeding to the deliberate consideration of the committee; and it is right I should say that the plan I am about to state was a plan which the Government had adopted at the time of the debate on Thursday last (Hear, hear). It may, perhaps, be said, “Why did you not say so?” My answer is this—that it was from no motives of mortification, that it was from no desire to practise an undue reserve; it was because we feel that, if the Executive Government is, with advantage to the country, ordinarily to discharge the function of the initiative with respect to finance, it is absolutely necessary that the strictest silence should be observed (Loud cries of Hear, hear)—not in contempt of pressure, but yet, notwithstanding pressure—till the time arrive when the views of the Government shall be disclosed. What we propose with respect to the duty on advertisements is this—and financially our proposal comes within a mere trifle (within 20,000*l.*) of the other. The present duty on advertisements is 181,000*l.* We propose to reduce the duty from 1*s.* 6*d.* to 6*d.* (A cry of Oh, followed by cries of Hear, hear). The hon. gentleman could not wait on Thursday last for four days, and now he cannot wait for as many minutes (A laugh). May I make that moderate demand on his patience? It is absurd, and most of all would it be so, to take only the plan of the right hon. gentleman the member for Manchester, who had considered this question and considered the duty on advertisements alone. You must consider it with reference to the other duties which affect the journals in which those advertisements appear (Hear, hear).

I venture to say that, if you repeal the duty on advertisements simply, and leave the duties on the supplements on newspapers as they are, it is very doubtful whether a great part of your reduction will not go into the pockets of newspaper proprietors. You want a large increase in the number of advertisements, but you must take care that you don't subject people to taxation in another form by multiplying their advertisements. Take the case of the *Times*. You know it is obliged to limit its advertisements. I will not go into that subject; but there is a point beyond which, in consequence of the 1*d.* stamp on supplements, and the 3*d.* stamp on supplements, it does not pay to insert advertisements, on account of the supplement; and, therefore, a time comes when they must have a limit to the advertisements, and put a higher price on them, on account of the supplement.

What we propose is this—to reduce the duty on advertisements to 6*d.*, and, instead of taking off the remainder of the duty on advertisements, to repeal altogether that with which the right hon. gentleman did not propose to meddle—namely, the 1*d.* and 3*d.* stamps on the supplements of newspapers which are used for printing advertisements (Hear, hear). And I venture to say the plan we propose is far more sure to secure to the advertiser the benefit of the reduction than the plan which you propose; because, if you remove the Advertisement-duty altogether, then, when advertisements come into a newspaper, they must either be limited to the present sheet of the newspaper, with the present limited space, and no competition, or they must be liable to that heavy Stamp-duty which discourages the printing of supplements. The first loss on the Advertisement-duty and the supplement stamps will be 160,000*l.*

The only other change we propose is contingent on a bill, by which the noble Lord, the Secretary for the Home Department proposes to effect a material reduction for the benefit of the metropolis. It is proposed to reduce the taxation on hackney carriages. A common hackney carriage pays 10*s.* a week. We think there ought to be a reduction. We propose to reduce the duty from 1*s.* 5*d.* a day to 1*s.* a day, which will give a relief of 26,000*l.* The relief from the remission of taxation on the division of Stamp-duties will be 418,000*l.*

With reference to the point of the duty on advertisements, I hope that, in addition to the proposition I have stated as regards the bearing of the plan proposed here and the bearing of that proposed by the Government, the committee will be willing to consider the effect that is likely to be produced by sweeping away all branches of the revenue, if they are not revenue of a description which does not seriously interfere with or constitute a burden on the community. I really don't see how it is possible to maintain any duty on fire and marine insurances—any duty on a great many articles which I fear have over long been the objects of taxation—if the arguments against the present Advertisement-duty are to be pushed to such a length as to stop nothing short of absolute remission (Hear, hear).

We propose, also, to the committee that they should attempt to make a reform of the Assessed-taxes (Hear, hear). That is a proposition which cannot fail to be acceptable; but the operation is not an easy one. If it is to be successful, it must proceed on three principles—the abolition of what are called the progressive duties; the abolition of what are called compositions; and, lastly, the abolition, or the almost abolition, of exemptions, and the substitution of rates and taxes which shall be few, simple, and as nearly as possible uniform. What the Government propose is, that instead of the present duties on men-servants, beginning at a minimum of 1*l.* 6*s.* 6*d.*, and running up through a great variety of rates, a uniform rate of one guinea on servants above eighteen years of age shall be levied, and of 10*s.* 6*d.* on servants under eighteen. Upon private carriages we propose, instead of such charges of 6*l.* 12*s.*, 4*l.* 15*s.* 6*d.*, and 3*l.* 11*s.* 6*d.*, to charge 3*l.* 10*s.*, 2*l.*, and 15*s.* The duty on carriages let for hire, such as postchaises, will remain at 3*l.*; but the particulars relating to this subject will be more explicitly stated in the resolutions.

The duty on horses, beginning at 21 11*s.* 7*d.*, runs up to a great variety of rates. We propose that trade horses shall remain as now, that the duty on ponies shall be 10*s.* 6*d.*, and on others horses, 21*s.* [An hon. member put a question.] The hon. member asks what we propose with respect to agricultural horses. We propose to leave them as they are now—exempt (A laugh). We may be wrong. Exemptions, as exemptions, I do not like; but it appears to me that the case of agricultural horses is strictly analogous to that of steam-power on railways (Cries of “Hear, hear”). Our object is, irrespective of fear or favour, to propose what we think impartial justice to every class. I have received proposals suggesting the imposition of taxes on steam-power. Of these I need not say they were summarily dismissed. Whatever my love of symmetry, I don't think it just to remove the exemption of duty which applies at present to horses employed in agriculture.

We propose to make a simplification of the duty on dogs, which are not so much taxed as the rest of the community (A laugh). There are two rates of charge at present on dogs—a duty of 14*s.*, and one of 8*s.*; and these we propose to unite at a sum of 12*s.*

The immediate effect of these changes will be a loss of 87,000*l.* on servants, 95,000*l.* on private carriages, 118,000*l.* on horses; but we have a gain of 10,000*l.* in the case of dogs—so that the first loss by the remission of Assessed-taxes will be 290,000*l.* As in the case of stamps, however, our hope is that the first loss will be made up to the revenue. The Assessed-taxes are levied under seventy-two acts of Parliament (Hear, hear), and if the House wants the system of these Assessed-taxes reformed it must be prepared to support us in the principle of subjecting to moderate duties a great variety of articles (Hear).

We propose, also, to change a system that does not strictly apply to Assessed-taxes, but which is of an analogous character. I allude to the Post-horse duties (Hear). The case of the post-horse masters is a very hard one. The present system is exceedingly unequal. The duty, which is heavy and burdensome, is levied on mileage, and is subjected to all manner of difficulties in the collection. It is raised by the issuing of tickets taken up at the first turnpike; and I may state, in the first instance, that I believe the largest post-masters in the kingdom are in London, whose principal traffic is to the railway stations, where there are no turnpikes whatever (Hear, hear). Altogether the system is difficult, the duty onerous in its amount, and, as I have said, is unequal in its distribution. We propose, in dealing with this matter, to take the plan that has been submitted to us by the postmasters themselves. Their own proposal was a very fair one, for they were not so much for a remission of taxation as an entire change of the system. They propose that the bulk of the tax shall be levied in the form of licenses, which licenses shall vary according to the number of horses and carriages (Hear, hear). In this way we propose to make a remission of 54,000*l.* a year in favour of the postmasters (Hear, hear). We propose a scheme of duties on the licenses for horses and carriages, which will realise a sum of 161,000*l.* a year, giving, as I have said, a remission of 54,000*l.* a year (Hear, hear).



Another change under the head of Assessed-taxes is proposed with the view of giving greater facilities for the redemption of the Land-tax. The present provision of the law for the redemption of the Land-tax is very stringent, and its operation is exceedingly limited. You may redeem a tax of 12. levied on the land, by transferring to the Commissioners for the Reduction of the National Debt 22s. a year in the Funds; but these are extremely unfavourable terms; and, instead of recovering 10 per cent more than the amount of the tax, we propose to reduce it by 17½ per cent, to take 7½ per cent less than the same amount of stock in land (Hear, hear). The committee should be aware that any change made with relation to these matters cannot come into operation during the present year; and if at a future period of the session we should ask the House to pass an act called the Assessed-tax Act, we shall then fix the date for 5th October, 1853, and not for 5th April, 1853. Out of all these losses of revenue, or commutations of taxes, under this branch of the Assessed-taxes only 54,000*l.* of post-horse duty would come into effect this year, and only one-half of it would be charged from 5th October.

I have still an important branch of remission to mention. There would be a loss of revenue in the plan proposed with reference to colonial postage, but on that I do not enter, as I doubt if any part of it would come into the present year. Now, with reference to the Customs-duties, I may state that no branch of revenue has attracted more the attention of the Government, as they feel that it is here, after all, that the elasticity of the powers of the country have been shown (Hear, hear); and they think that it is by these powers they are supported in the proposal they make to produce an effective result as regards many articles of Customs-duties (Hear, hear). I will first mention an article of importance in which we can make no change, and that is the article of wine. I refer to this tax, as it is a subject of peculiar susceptibility, and the cause of an agitation out of doors, which is almost as perilous to Wine-duties as certain climates are to the growth of wine itself (a laugh); and because it is desirable that if the House and the Government think no change can be made in the duty, that opinion of the House and the Government should be clearly and intelligibly expressed (Hear).

There are three plans, any one of which might be followed with regard to wines. One would be to reduce the duty to a low uniform duty of 1*s.* 6*d.*, or 2*s.*, or 2*s.* 6*d.* the gallon. Now, you cannot do that unless you are prepared to sacrifice an amount of revenue for the first year of 700,000*l.*, besides an increased difficulty in the drawback on stocks on hand, with respect to which it is not impossible that the Government might form a sturdy resolution in which the House of Commons might afterwards be induced to concur (Hear, hear). But whether that be so or not, a loss to the revenue of 700,000*l.* or more is not to be put in comparison with other objects that the Government have in view (Hear, hear). Another plan would be to fix a duty of several rates on wine of different values, somewhat resembling the duty on different qualities of sugar. But if that is attended with difficulty in the case of sugar, how much greater difficulty would it not be attended in that of wine? (Hear, hear). It has the recommendation, certainly, that it would admit low classes of wine at a less loss to the revenue. But the Revenue department would have the greatest difficulty in carrying out such a system; it would be complex in its operation; the wine trade, almost to a man, is opposed to it; and I cannot say that public opinion is so much in its favour as to induce us to attempt to carry it into effect (Hear, hear). That being so, there is no choice for us but to say that, whatever be our opinion of the operation of the present Wine-duties, we are unable to propose any change in them; and that, while we cannot propose any change in them at the present time, neither can we see any early prospect of a change hereafter (Hear).

I go to the next article, which is tea (Hear, hear). I won't discuss the reasons that exist for reducing the Tea-duties. It would be idle to do so, for they are already settled in public opinion (Hear, hear). And, as we have agreed to make a reduction in the Tea-duties, so we have acceded to the general principle recognised by the right hon. gentleman (Mr. Disraeli) as that of the late Administration, that it would be most unwise to make the reduction to 1*s.* by a single leap (Hear, hear). It is almost demonstrable, as far as a negative is capable of demonstration, that you cannot have the slightest hope of such an increase of supply as would indemnify the revenue, or even bring loss within moderate bounds; and, what is of yet more importance, secure the main benefit of the reduction to the consumer (Hear, hear). What we propose is this—to take the first step that was taken by the right hon. gentleman opposite last year, and reduce the duty at once from 2*s.* 2½*d.* to 1*s.* 10*d.* (Hear). We have carefully considered the state and prospects of the supplies of tea. The condition of the Chinese empire at this moment is certainly not favourable to such extended supplies as we could wish. We cannot entertain very sanguine expectations that any large addition will be made in twelve months to the quantity available for the wants of this market; but, in the end, we hope and believe, if there be not a chronic state of revolution in China, that, so far as the production of tea is concerned, a short time—a couple of years or so—would be sufficient to put us in possession of a large addition to our supply (Hear, hear).

We propose, therefore, to take the first step as the right hon. gentleman (Mr. Disraeli) took it, but we propose thereafter to proceed somewhat more rapidly (Hear, hear). We shall take the duty from the date when the House, if it coincides with us in opinion, shall adopt the resolutions. To the 5th of April, 1854, it will be 1*s.* 10*d.*; to the 5th of April, 1854-5, it will be 1*s.* 6*d.*; to April, 1855-56, 1*s.* 3*d.*; and from April, 1856, it will be 1*s.* (Cheers). The whole time occupied in effecting the descent from 2*s.* 2½*d.* to 1*s.* would be less than three years. We hope, with favourable circumstances, thus to bring in the supply necessary to meet increased demand, but we could not venture to recommend to the House the adoption of any shorter period for effecting the change (Hear, hear). The most not suppose that this is a change which, if we take a clear and dispassionate view of it, can be effected without a heavy loss to the revenue in the first instance (Hear, hear). The amount of remission, indeed, will be enormous. If any gentleman will calculate the difference between 2*s.* 2½*d.* and 1*s.* on the amount of tea consumed during the last year, he will find it come to 3,000,000*l.*—a sum much too large to reckon upon recovering all at once. By the arrangement I have stated, the loss for the first year will be 366,000*l.*; for the second year, 510,000*l.*; for the third year, 454,000*l.*; and for the fourth year, 604,000*l.*; making altogether a loss in Customs revenue in these years of 1,934,000 (Hear, hear). But at the same time the loss, we trust, will undergo a rapid and steady diminution (Hear, hear).

In proceeding to consider more generally the state of our tariff, we have been desirous to carry out something like a new revision of taxes, and to apply to it the following general rules—first, to abolish altogether the duties which are unproductive, except in cases where there may be some special reason on account of their relation to other articles; and, in the next place, to abolish, as far as considerations of revenue will permit, duties on articles of manufacture except such as are in the last stage, and commonly connected with hand-labour, in regard to which cases we have thought it more prudent and proper to proceed in the mode not of abolition, but of reduction; and in these cases we have endeavoured to fix the duties in such a way that they should not reach, as to any class of goods, higher than 10 per cent on their value. As I have referred to 10 per cent, I may state that we have not thought it right to propose a reduction in the Silk-duties, which are 15 per cent. The question of the Silk-duties is mainly a question of revenue, and in regard to it we do not think it is an article that has the strongest claims upon our consideration—for, in so far as it is an article into the manufacture of which protection enters, the protection has mainly reference to certain classes of operatives, with respect to whom it would be the disposition of Parliament to proceed carefully and cautiously (Hear, hear). We desire further, whenever it can be done, to take the mode of substituting rated duties for *ad valorem*, and to get rid in every case, except in a few instances, where it is important on account of revenue, of the 5 per cent, Customs-duties made in 1840, which, besides raising duties, greatly complicate the transactions of business (Hear, hear).

We propose, in many instances, where there are at present differential duties in favour of British possessions, to sink those differential duties altogether by lowering the foreign article to the level of the colonial; but where we are not able to lower the foreign article to the level of the colonial we have not thought it would be considerate in any case to raise the duty on the colonial article (Hear, hear). Lastly, we have been desirous to lower the duties that press on foreign articles of food which enter largely if not into the necessities of life, at any rate into the solace and comfort of the people (Hear, hear). Now, the application of those rules is this—First, as to articles of food, we propose to lower the duty on a number of articles, of which the principal are as follows:—Apples, from 2*s.* a bushel to 3*d.*; cheese, from 5*s.* to 2*s.* 6*d.* per cwt.; cocoa, from 2*d.* to 1*d.* per pound; nuts, from 2*s.* to 1*s.* per bushel; eggs, from 10*d.* to 4*d.* per 120; oranges and lemons, to 8*d.* per bushel; butter, from 10*s.* to 5*s.* per cwt.; raisins, from 15*s.* 9*d.* to 10*s.* per cwt. (Hear, hear). The produce of these articles to the revenue at the present moment is 571,000*l.*; the immediate relief given by the reduction on the same quantities would be 262,000*l.*, but, with the allowance which

we think may be made for an immediate increase of consumption, the probable net loss will be 185,000*l.* (Hear, hear). Besides these articles of food, which are 13 in number, including tea, there are 123 articles which we propose to set altogether free from duty, involving a loss of 53,000*l.*, and 133 articles which we propose to reduce, involving a gross loss of 70,000*l.*, but which, with increased consumption, may be taken at 52,000*l.* (Hear, hear).

The effect of this will be to create a simplification of the present system; but at the same time I must draw attention to the fact that the changes of *ad valorem* duties into rated duties will call for greater specification, and the resolutions I shall lay on the table will enable the House, when they come to the consideration of them, to assist the Government in determining whether in any of the cases I have stated it will not be better to adhere to the *ad valorem* duty (Hear, hear). All I now say is, that if the proposal does not wear the appearance of simplicity that may be desired, it is because the change tends to multiply specification (Hear, hear). The effect of these various changes in the Customs-duties, as applicable to the year 1853-4, will be to produce a gross loss of 1,338,000*l.*, but a loss which, we trust, will again be reduced by increase of consumption to 658,000*l.* (Hear, hear). The remission of taxes we propose as applicable to 1853-4 will cause a gross loss in the Excise of 786,000*l.*, or a net loss of 771,000*l.*; in stamps, a gross loss of 417,000*l.*, or a net loss of 300,000*l.*; in *st-horses*, 27,000*l.*; in Customs, altogether, the gross amount of 1,338,000*l.*, or a net loss of 658,000*l.* (Hear, hear); thus showing a remission of taxation for the present year of 2,568,000*l.* (Cheers); and a loss incurred by the revenue, after allowing for the degree in which the remission will be placed by increased consumption, of 1,656,000*l.* (Cheers).

Therefore, Sir, the state of the account for 1853-54 stands thus:—We have a surplus of 805,000*l.* We invite you to grant us the means of raising by new taxes the sum of 1,344,000*l.*, making an available fund of 2,149,000*l.* We propose to enact, and to take effect at once, a remission of taxes that will entail a loss to the revenue of 1,656,000*l.* There will remain a surplus sum of 493,000*l.*, of which a portion, exceeding 200,000*l.*, will be, not from permanent sources, but money that will not come in again. The committee will be of opinion that it would not be prudent, especially as we have in contemplation a scheme affecting the debt, to proceed with a surplus less than this (Hear).

I have still the important duty to discharge of redeeming the pledge which I gave the committee, to the effect that the Government were not paltering with you nor with the people of England about the Income-tax, but that when we state we propose to place you in a condition to remove it at a future day, which we are prepared to define, we make that proposal on the basis of calculations which, though they might not be tried as minutely as if they referred to the present moment only, yet, I think, are on a most safe and secure calculation (Hear, hear). First let me present the balance sheet of 1854-55. We left the year 1853-54 with a surplus of about half a million, a considerable portion of which does not consist of permanent income. In 1854-55 I give you an additional source of income that will be available. That additional charge will be—on the Tea-duties, 510,000*l.*; on post-horses, 27,000*l.*; the remainder of the Soap-duties, 340,000*l.*; Assessed-taxes, 170,000*l.*; Colonial-postage, 40,000*l.*. All the additional charges which we now invite you to calculate upon for 1854-55 will be 1,087,000*l.* (Hear). Then the Legacy-duty will be available for the second year to the extent of 700,000*l.*; the 3½ per Cents, of which, according to the usual principle of computation, one half is taken credit for, will give a sum of 312,000*l.*. The second moiety of the extension of the Income-tax will add to this income 295,000*l.*. Putting these sums together, you will find that the whole additional charge proposed to be made for 1854-55 will be 1,087,000*l.*; and the additional income which I propose being 1,307,000*l.*, there will be, so far as that year is concerned, a profit which will justify the House, I think, in giving its assent to the remissions which I have proposed for relief.

At the same time it is right that the committee should have fully and clearly in view the complete extent of these remissions of indirect taxation. They will be as follow:—Soap-duties, 1,126,000*l.* (I am now taking the extent of the relief); stamps, 418,000*l.*; Assessed-taxes, 290,000*l.*; post-horses, 54,000*l.*; total—so far as the Board of Inland Revenue is concerned—1,888,000*l.*. Then, in the Customs-duties the gross loss will be not less than 3,084,000*l.*; on articles of food—butter, cheese, and so on—262,000*l.*; on minor duties, 120,000*l.*; or a total relief under the head of Customs-duties of 3,446,000*l.* (Hear, hear). Adding to these various amounts the small sum I have described under the head of colonial postage—40,000*l.*—the entire amount of remissions of indirect taxation to which the Government now invite the committee to assent will be not less than 5,384,000*l.* (Cheers). With this remission of indirect taxation we propose to combine the bringing about a state of things, or the rational prospect of a state of things, in which you can, if you so please, really part with the Income-tax (Hear, hear).

Let me represent to you the state of accounts which sums up and winds up the whole of this protracted statement. The remissions of indirect taxation proposed amount, as I have just explained, to a gross loss of 5,384,000*l.*. Looking back to the remissions which have been made in late years, which began in 1842, and which were renewed on a very large scale in 1845-46, we find that these remissions—in terms, some of them of eleven years, some of them in five or six years, but in the mean term of seven or eight years—have completely recovered themselves (Hear, hear). The effect of such remissions we have found to be twofold—first, that upon the particular consumer, enabling him to increase his particular consumption of various articles; secondly, that upon the general consumer, operating to the extension and invigoration of the trade of the country, and in that way extending and widening the means of consumption of the great body of the people, and so in a still more powerful manner replacing the loss occasioned by remission (Hear, hear). We assume that what has happened before will happen again; that these remissions of indirect taxation, which are analogous with the remissions which have been made heretofore, will, as these former remissions have done, replace themselves in about the same time (Hear, hear); and I therefore assume that, so far as these remissions are concerned, you will, by the expiration of the Income-tax, find these taxes very nearly in amount what they now are. I will not enter into the question of what taxes you may think proper to repeal or reduce in the interval. It is sufficient for me to provide for the remissions which I now propose, and in the proposition of which I do not invite you to undermine, but, on the contrary, I ask you to increase the stability of the financial system of the country (Cheers).

Well, then, how are we to attain a rational prospect of being able to part with the Income-tax in 1860? The country, after so many announcements that have been made to it from time to time, that the Income-tax was to be parted with, has become, doubtless, incredulous on the subject; and may, perhaps, conceive that we are aiming at a fictitious and undeserved popularity when we seek to show that, by the effect of indirect taxation, we can enable the House to supersede the Income-tax; but the statements being before the committee, the committee and the country can form their own judgment on them (Hear, hear). The amount of the Income-tax, as we have it now, is 5,550,000*l.*; this amount will be increased, as I have proposed, by the addition of 590,000*l.*. The gross amount, therefore, of this duty, so increased, will be 6,140,000*l.*. I will not enter into a detail of its composition, and of the descending rates; but, taking the tax at 6,140,000*l.*, let us inquire in what condition Parliament will stand with reference to the parting with so large a sum of money. It will stand thus:—In the first place, there will be, as additions to the permanent sources of income—Legacy-duty, 2,000,000*l.*; spirits, 436,000*l.*; licenses, 113,000*l.*; making a total of 2,549,000*l.*, towards the fund which we must provide in order to put Parliament in a position, if it should so think fit, to part with the Income-tax (Hear, hear). Well, then we come to the anticipated reductions of charge; which, of course, will be as effectual to the purpose in view as positive additions to the revenue (Hear, hear). The first of these reductions of charge is that on the Three-and-a-Quarter per Cents, which we owe to the wise measures of the right hon. member for Cambridge in 1842; that will bring to the account 642,000*l.*. Bad as is our case with regard to the National Debt, and loath as I am to encourage extravagant expectations in that quarter, yet it must be recollected that, by the regular application of surpluses, and by the lapse of annuities, we, in a small way, operate from year to year both on the capital debt and on the charge (Hear, hear).

Look back for the last eleven years, and you will find that since 1842 we have reduced the charge of the National Debt, irrespective of greater operations, by 60,000*l.* per annum. I will assume this to continue, assuming, at the same time, that whatever the pressure upon our finances, and whoever may hold the reins of Government, that we shall always think it one of our main public duties—the very first of our duties—to make ample provision for maintaining the efficiency of the public service and the credit and honour of the country (Hear, hear). I will assume, I say, that we shall continue to have the same fund applicable to the yearly reduction of the charge which we have had heretofore, and, taking this at 80,000*l.* per annum for the eight years up to 1861, this will give you a sum of 640,000*l.*. Adding this reduction of charge—which may be reasonably expected—to the sums to be created by the new

means of taxation—which latter I have stated to be 2,549,000*l.*—we shall have an aggregate total of 3,813,000*l.*. Then, in 1859-60, there come falling in the heavy burdens of the Long Annuities, and of another large portion of our Terminable Annuities, which, together, will operate a relief of 2,146,000*l.*. Adding this amount to the sum of 3,813,000*l.*, which I have already stated, you will find that, between the additional sources from taxation, and the reduction of charge which will accrue in the interval, and the falling in of the Long and other Annuities at the expiration of the period I have named, there will be an available increase of means at the disposal of Parliament, should the present plan of the Government be adopted, to no less an amount than 5,959,000*l.*, against the 6,140,000*l.* of Income-tax, which will be the total amount of that tax at that period (Cheers).

Thus, if the committee has followed me, they will understand that we stand on the principle that the Income-tax ought to be marked as a temporary measure (Hear, hear); that the public feeling that relief should be given to intelligence and skill as compared with property, ought to be met, and may be met; that the Income-tax in its operation ought to be mitigated by every rational means, compatible with its integrity, and, above all, that it should be associated in the last term of its existence, as it was in its first, with those remissions of indirect taxation which have so greatly redounded to the profit of this country, and have set so admirable an example—an example that has already in some quarters proved contagious to the other nations of the earth (Hear, hear). These are the principles on which we stand, and the figures. I have shown you that if you grant us the taxes which we ask, the moderate amount of 2,500,000*l.* in the whole, a much less than that sum for the present year, you, or the Parliament which may be in existence in 1860, will be in the condition, if you so think fit, to part with the Income-tax (Hear, hear). I am almost afraid to look at the clock (Cheers); shamefully reminding me, as it must, how long I have trespassed on the time of the House (Cheers). All I can say in apology is, that I have endeavoured to keep closely to the topics which I had before me.

—immensum spatii conficimus aequor,  
Et jam tempus equum fumantia solvere colla.

These are the proposals of the Government. They may be approved, or they may be condemned, but I have this full confidence, that it will be admitted that we have not sought to evade the difficulties of the position (Hear, hear); that we have not concealed those difficulties either from ourselves or from others; that we have not attempted to counteract them by narrow or flimsy expedients (Hear, hear); that we have prepared plans which, if you will adopt them, will go some way to close up many vexed financial questions, which, if not now settled, may be attended with public inconvenience, and even with public danger, in future years and under less favourable circumstances (Hear, hear); that we have endeavoured, in the plans we have now submitted to you, to make the path of our successors in future years not more arduous, but more easy (Hear, hear); and I may be permitted to add, that while we have sought to do justice by the changes we propose in taxation, to intelligence and skill, as compared with property; while we have sought to do justice to the great labour community of England by furthering their relief from indirect taxation, we have not been guided by any desire to put one class against another; we have felt we should best maintain our own honour, that we should best meet the views of Parliament, and best promote the interests of the country, by declining to draw any invidious distinction between class and class, by adopting it to ourselves as a sacred aim to diffuse and distribute the burdens with equal and impartial hand; and we have the consolation of believing that by proposals such as these we contribute, as far as in us lies, not only to develop the material resources of the country, but to knit the various parts of this great nation yet more closely than ever to that throne and to those institutions under which it is our happiness to live.

The right hon. gentleman resumed his seat amid loud, long-continued, and general cheering.

The CHAIRMAN having read the resolutions which had been put into his hands by the Chancellor of the Exchequer,

Mr. DISRAELI asked on what day the right hon. gentleman proposed to take the discussion on them?

The CHANCELLOR of the EXCHEQUER said that he should lay the whole of the resolutions on the table, and proposed to have the discussion on them on Monday next, taking the Income-tax first, the Legacy-duty next, and the Spirit-duties third.

Mr. HUME said that the speech of the right hon. gentleman was so extensive that it was impossible, without some consideration, to weigh its disadvantages and its advantages. There was this great point about the statement, that it manifested the determination to carry out the principles of Free-trade; but, he deeply regretted the manner in which the question of the Income-tax had been taken up. He was satisfied that the taxation of the country would never be placed on a proper footing until a Property-tax to a large extent, and justly regulated, became a permanent source of revenue. From such a tax eight or nine millions a year might be easily raised. He regretted, too, that any increased taxation should have been proposed, considering, as he did, the expenditure which gave rise to that increased taxation worse than useless. He thought continuing a tax for nine years was almost making it a perpetuity, without giving the House the advantage of deciding whether or not it should be so. If they were to add to the taxation, he must express his regret that they had not adopted a simple, easy, and possible mode of raising the required amount of revenue without one-tenth of the difficulties which the Chancellor of the Exchequer had felt in his Budget.

Mr. FREWEN hoped the right hon. gentleman would give some explanation of what he meant to do with the Land-tax.

The CHANCELLOR of the EXCHEQUER said that under the present system they might redeem a given amount of Land-tax by transferring to the Commissioners of the National Debt as much stock as would produce a dividend the amount of the Land-tax and 10 per cent more. What he proposed was, that, instead of being bound to give as much stock as would produce the amount of Land-tax and 10 per cent more, they might redeem it by giving as much stock as would produce the duty less 7½ per cent; that was, altogether, 17½ per cent less than at present.

Mr. BALL had been prepared to receive the Budget of the right hon. gentleman with very great approbation, but he received it with deep regret, and should do all he could to induce the House to vote against it when it came regularly before them. When the Corn-laws were repealed, it was expected that some relief would be given to the agriculturists, and he was exceedingly surprised, therefore, that the right hon. gentleman had neglected to afford them the relief of the repeal of the Malt-tax. As to the reduction of the duty on tea, the poorer classes would derive no benefit from it, for it had been ascertained that the greater part of the tea that was consumed was purchased in quantities from a quarter of an ounce to a quarter of a pound. The late Government was wrecked on the Budget of the right hon. gentleman below him, and it was not unlikely the present Government might be wrecked from the same cause.

Mr. MAGUIRE understood that, as to the Advertisement-duty in England, there was to be a remission of 1*s.*, so that it would be 6*d.* only instead of 1*s.* 6*d.*. But the advertisement duty in Ireland was but 1*s.* He should wish therefore, to know what the duty was to be in future. In Ireland there was no such thing as a supplement to a paper known, and he believed that even in London, too, the *Times* alone published a supplement.

The CHANCELLOR of the EXCHEQUER was understood to say, that, with respect to the Advertisement-duty, he was willing to compound for it in Ireland at the same amount as in this country.

Mr. COBURN wished to know whether the right hon. gentleman proposed to remit the stamps on all supplements, or whether he meant to put the stamp on supplements with news.

The CHANCELLOR of the EXCHEQUER said the remission of the stamp would not extend to supplements that were simply an extension of newspapers.

Mr. COBURN: Did the right hon. gentleman mean that supplements might go by post?

The CHANCELLOR of the EXCHEQUER: Certainly.

Mr. COBURN believed that there was but one newspaper in the kingdom that published a supplement full of advertisements.

Mr. HUME wished the Government would take into their consideration this absurdity—that ships built with foreign timber might be brought into this country free of duty, but timber to build ships here cannot be brought in without paying duty.

The CHANCELLOR of the EXCHEQUER was extremely sorry to say his want of means, and not his want of will prevented him from taking off the timber duty. If his hon. friend would give him 300,000*l.* or 400,000*l.* more he might be able to do so (A laugh).

Mr. HUME said that if the Property-tax was fairly levied, it would give 10,000,000*l.*, and would enable the Chancellor of the Exchequer to take off the timber duty, and do much more.

The House then resumed, and the Chairman reported progress, and asked leave to sit again.



RESOLUTIONS

to be proposed by the Chancellor of the Exchequer in accordance with his speech on Monday last:—

I.—CUSTOMS.

No. 1.—That the Duties of Customs chargeable upon the Goods, Wares, and Merchandise hereafter mentioned, imported into the United Kingdom, shall cease and determine, viz:—

Agates or Cornelians, cut or manufactured; Amber, manufactures of, not enumerated; Anchovies; Aquafortis.

Bandstring twist; barytes, sulphate of, ground; bast ropes, twines, and strands; blacking; brass, powder of; bricks and clinkers, Dutch and other sorts; bronze powder; brushes, paint; buttons of metal and other sorts.

Cables, not of iron, new and old, tarred and untarred; camoes, not set; camphor, refined; cantharides, carmine, carriages of all sorts, casta empty, catlings, chalk prepared or manufactured, and not otherwise enumerated; chicory or any other vegetable substance applicable to the uses of chicory or coffee, viz., raw or kiln-dried; cider, citron preserved in salt; cobalt, oxide of; coir rope, twine, and strands; copper, ore of; regulus of; old, it only to be re-manufactured; unwrought, viz., in bricks or pigs, rose copper, and all cast copper; part wrought, viz., bars, rods, or ingots hammered or raised; in plates and copper coin; or brass wire. Cordage, tarred or untarred, including standing or running rigging; corks, fishermen's; crayons; crystal, cut or manufactured; cucumbers preserved in salt.

Elder-flower water, extract of chesnut bark and wood, quercitron bark, logwood, safflower.

Fish, viz.:—Eels, turbot, of foreign taking, oysters, salmon, soles, turtle; fresh, not otherwise enumerated; cured, not otherwise enumerated; frames for pictures, prints, drawings, or mirrors; furniture woods, excepting ash, beech, birch, elm, oak, wainscot.

Gause of thread, Glass—any kind of window glass, white, or stained of one colour only, not exceeding one-ninth of an inch in thickness, and shades and cylinders; all glass exceeding one-ninth of an inch in thickness, all silvered or polished glass of whatever thickness, however small each pane, plate, or sheet; painted, or otherwise ornamented; all white flint glass bottles, not cut, engraved, or otherwise ornamented, and beads and bugles of glass; wine glasses, tumblers, and all other white flint glass goods, not cut, engraved, or otherwise ornamented; bottle of glass covered with wicker (not being cut glass), or of green or common glass; articles of green or common glass; manufactures not otherwise enumerated or described, and old broken glass fit only to be re-manufactured; gold, leaves of; gunpowder.

Hair, manufactures of hair or goat's wool, or of hair or goat's wool and any other material not particularly enumerated or otherwise charged with duty; hams of all kinds, harp-strings, lute-strings, silvered; honey.

Ink, Indian; isinglass.

Latten-wire; lead, pig and sheet; linen, or linen and cotton, viz.—cambries and lawns, commonly called French lawns, whether plain or bordered, lawns of any sort not French, damasks and damask diaper, sails of all sorts; liquorice root.

Mats and matting, mead, or methaglin, meat preserved in any other manner than salted; mercury, prepared; metal, leaf metal.

Naphtha.

Oil of rosin, olive, orange-flower water, orsedeew.

Painters' colours, manufactures; pencils, of slate and not of slate; perry, phosphorus, pickles and vegetables preserved in salt, pictures, pomegranates; pots, viz., melting pots for goldsmiths, of stone; poultry and game, alive or dead.

Rose-water.

Saccharum saturni, sausages or puddings, silkworm-gut, skins, articles manufactured of skins or furs, smalts, spectacles; spelter or zinc, viz., rods and oxide of; stone and slate, hewn; marble sawn into slabs, or otherwise manufactured.

Tamarinds; tiles; tin, viz., in blocks, ingots, bars, or slabs; tobacco-pipes of clay; tongues, truffles; turpentine, at a greater value than 15s. per cwt., oil or spirit of; twine.

Vaneloes; varnish, not otherwise described; verdigris, verjuice, vinegar.

Wafers, wax (sealing), whipcord; wire, viz., gilt, plated, silver, and brass; waste-wood, viz., billett-wood or brush-wood, used for the purpose of stowage.

Yarn, of silk and worsted, spun together and not dyed; raw worsted yarn, not dyed or only partially dyed, and not being lit or proper for embroidering or other fancy purposes; yarn—cable-yarn.

No. 2.—That in lieu of the Duties of Customs now chargeable on Tea imported into the United Kingdom, the following Duties shall be charged; that is to say, upon every Pound of Tea:—

To 5th April, 1854, inclusive.	From and after 5th April, 1854, inclusive.	From and after 5th April, 1855, inclusive.	From and after 5th April, 1856, inclusive.
£ s. d.	£ s. d.	£ s. d.	£ s. d.
0 1 10	0 1 6	0 1 3	0 1 0

No. 3.—That in lieu of the Duties of Customs now chargeable on the Articles undermentioned, imported into the United Kingdom, the following Duties shall be charged, viz.:—

Apples, raw (not of British Possessions), the bushel ..	£ s. d.
Ditto, dried .. <td>0 0 3</td>	0 0 3
Butter (not of British Possessions), the cwt .. <td>0 1 0</td>	0 1 0
Cheese (not of British Possessions), the cwt .. <td>0 2 6</td>	0 2 6
Cocoa .. <td>0 0 1</td>	0 0 1
Ditto, Husks and Shells .. <td>0 0 0 1/2</td>	0 0 0 1/2
Ditto, Paste and Chocolate .. <td>0 0 2</td>	0 0 2
Eggs (not of British Possessions) .. <td>the 120 0 4</td>	the 120 0 4
Nuts, small .. <td>the bushel 0 1 0</td>	the bushel 0 1 0
Ditto, Walnuts .. <td>the bushel 0 1 0</td>	the bushel 0 1 0
Oranges and Lemons .. <td>the bushel 0 0 8</td>	the bushel 0 0 8
Raisins (not of British Possessions), the cwt .. <td>0 10 0</td>	0 10 0

No. 4.—That in lieu of the Duties of Customs now chargeable on the Articles undermentioned, imported into the United Kingdom, the following Duties shall be charged, viz.:—

Almonds, Jordan ..	£ s. d.
Not Jordan, nor bitter .. <td>the cwt 0 10 0</td>	the cwt 0 10 0
Paste of .. <td>the lb 0 0 2</td>	the lb 0 0 2
Arrowroot .. <td>the cwt 0 0 4 1/2</td>	the cwt 0 0 4 1/2
Barley, Pearled .. <td>the cwt 0 0 4 1/2</td>	the cwt 0 0 4 1/2
Baskets, viz., baskets corresponding with the description commonly called Berlin .. <td>the cubic foot 0 0 7</td>	the cubic foot 0 0 7
All others .. <td>the lb 0 0 2</td>	the lb 0 0 2
Beads, Coral .. <td>the lb 0 1 6</td>	the lb 0 1 6
Arango, Crystal, Jet, and other sorts not enumerated or described .. <td>0 0 2</td>	0 0 2
Beer—viz., Mum .. <td>the barrel of 32 gallons 0 7 6</td>	the barrel of 32 gallons 0 7 6
Spruce .. <td>the cwt 0 7 6</td>	the cwt 0 7 6
Ale of all sorts .. <td>the cwt 0 7 6</td>	the cwt 0 7 6
Biscuit and bread .. <td>the cwt 0 6 4 1/2</td>	the cwt 0 6 4 1/2
Books, being of editions printed prior to the year 1801, bound or unbound .. <td>the cwt 1 1 0</td>	the cwt 1 1 0
Being of editions printed in or since the year 1801, bound or unbound .. <td>the cwt 1 10 0</td>	the cwt 1 10 0
In the foreign living languages, being of editions printed in or since the year 1801, bound or unbound .. <td>the cwt 1 10 0</td>	the cwt 1 10 0
Admitted under Treaties of International Copyright, viz.:—	
Works originally produced in the United Kingdom, and republished in the country of export ..	0 15 0
Works not originally produced in the United Kingdom ..	0 15 0

Brass, manufactures of, not otherwise enumerated ..

Brocade, of gold or silver ..

Bronze, manufactures of, not otherwise enumerated ..

Candles, viz., Spermaceti ..

Stearine ..

Tallow ..

Wax ..

Canes, viz., Walking Canes, or Sticks, mounted, painted, or otherwise ornamented, the doz. ..

Umbrella or Parasol Sticks ..

Capers, including the pickle ..

Cards, viz., Playing cards ..

Cassava Powder ..

Cassia Lignea ..

Cherries, raw ..

Dried ..

Chicory, or other vegetable matter applicable to the uses of Chicory or Coffee, viz., roasted or ground ..

China Ware or Porcelain, painted or plain, gilt or ornamented ..

Cinnamon ..

Clocks, viz., clocks not exceeding the value of 5s. each ..

Exceeding the value of 5s., and not exceeding the value of 12s. 6d. each, the dozen ..

Exceeding the value of 12s. 6d., and not exceeding the value of £3 each, the dozen ..

Exceeding the value of £3, and not exceeding the value of £10 each, the dozen ..

Exceeding the value of £10 ..

Cloves ..

Cocculus Indicus ..

Comfits, dry ..

Confectionery ..

Copper, manufactures of, not otherwise enumerated or described, and Copperplates, engraved ..

Corks, ready made ..

Squared for rounding ..

Cotton, manufactures, viz.:—

Fringe ..

Gloves, of Cotton or Thread, the doz. pairs ..

Stockings, of Cotton or Thread ..

Socks or half-hose of Cotton or Thread ..

Articles of manufactures of Cotton, wholly or in part made up, not otherwise charged with duty ..

Dates ..

Dice ..

Earthenware, not otherwise enumerated or described ..

Embroidery and Needlework, viz.:—

Silk net, figured with the needle, being imitation lace, and articles thereof, the lb ..

Cotton net, figured with the needle, being imitation lace, and articles thereof, the lb ..

Curtains, commonly called Swiss, embroidered, on muslin or net ..

All other embroidery not enumerated, for every £100 value ..

And from British possessions, for every £100 value ..

Essences, viz.:—

Of spruce ..

Not otherwise enumerated or described—viz., extract of cardamoms, Cocculus Indicus, Guiana grains and of Paradise, liquorice, nux vomica, quassia, opium, Guinea pepper, vitriol, Peruvian or Jesuit's bark, and of radix Rhatania ..

Extract or preparation of any article, not being particularly enumerated or described, nor otherwise charged with duty ..

Feathers, dressed, viz.:—

Ostrich ..

Paddy bird ..

Not otherwise enumerated or described ..

Flowers, artificial, not made of silk—per cubic foot as packed; no allowance for vacant spaces ..

Wholly or in part made of silk ..

Fruit, raw, not otherwise enumerated, the bushel ..

Ginger, preserved ..

Glass, viz.—all flint cut glass, flint coloured glass, and fancy ornamental glass, of whatever kind ..

Grapes ..

Hair articles, manufactures of hair or goat's wool, or of hair or goat's wool and any other material, wholly or in part made up, not particularly enumerated or otherwise charged with duty ..

Hats or Bonnets, viz.:—

Of chip ..

Of bast, cane, or horsehair ..

Of straw ..

Of felt, hair, wool, or beaver ..

Of silk or silk shag, laid upon felt, linen, or other material ..

Iron and steel, wrought, not otherwise enumerated ..

Jewels, emeralds, and all other precious stones, set ..

Lace and articles thereof, viz.:—

Mohair ..

Thread or cotton pillow lace, not being Brussels, or Saxon or bone lace, not exceeding one inch in width ..

Thread or cotton pillow lace, not being Brussels, or Saxon, or bone lace, exceeding one inch in width ..

Silk lace, pillow and application, not being Saxon ground lace ..

Silk, Saxon wire ground lace ..

Made by the hand, commonly called pillow or cushion lace, not otherwise charged with duty ..

Lead, manufactures of, not otherwise enumerated ..

Leather, viz., boot backs ..

Cut into shapes ..

Linen, or linen and cotton manufactures, viz.:—

Cambric handkerchiefs, hemmed, or hem-stitched, not trimmed ..

Stays ..

Articles manufactures of linen, or of linen mixed with cotton or with wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty ..

Liquorice Paste (not of British Possessions) ..

Powder (not of British Possessions) ..

Maccaroni ..

Mace ..

Marmalade ..

Medlars ..

Millboards ..

Morphia and its salts ..

Musical instruments, viz.:—

Musical boxes, small, not exceeding four inches in length ..

Large ..

Overtures, or extra accompaniments ..

Pianofortes, horizontal grand ..

Upright or square ..

Harmoniums or seraphines, not exceeding three stops ..

Four stops and not exceeding seven stops ..

Eight stops, and not exceeding eleven stops ..

Exceeding eleven stops ..

Accordions commonly called Chinese, the 100 notes ..

Other sorts, including flutinas and common German square concertinas, the 100 notes ..

Concertinas of octagon form, not common German ..

Brass instruments all sorts ..

Musical instruments, not otherwise enumerated or described, for every £100 value ..

Mustard flour ..

Nutmegs of all sorts ..

Nux Vomica ..

Oil, viz.:—Almond ..

Bays ..

Onions ..

Paper—viz., brown paper made of old rope or cordage only without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith ..

Printed, painted, or stained paper, or paper hangings, or flock paper ..

Waste paper, or paper of any other sort, not particularly enumerated or described, not otherwise charged with duty ..

Pasteboard ..

Pears, raw ..

Dried ..

Perfumery caps ..

Perfumery, not otherwise enumerated, the lb ..

Pewter, manufactures of, not otherwise enumerated ..

Pickles, preserved in vinegar ..

Pimento ..

Plate of gold ..

Of silver, gilt or ungilt ..

Plating, or other manufactures of straw, chip, or other materials to be used in or proper for making or ornamenting hats or bonnets, not otherwise enumerated or charged with duty ..

Cordonet, and twist of straw or of other materials ..

Willow squares ..

Plums, commonly called French plums, and prunelles ..

Dried or preserved (except in sugar), not otherwise described ..

Preserved in sugar ..

Potomato ..

Potato flour ..

Powder—viz., hair powder ..

Perfumed ..

Not otherwise enumerated or described, that will serve the same purpose as starch, the cwt ..

Prints and drawings, plain or coloured, single ..

Bound or sewed ..

Admitted under treaties of international copyright, single ..

Bound or sewed ..

Quassia ..

Quinines ..

Sago ..

Scaleboard ..

Semolina ..

Ships—Foreign ships, to be broken up, with their tackle, apparel, and furniture (except sails) ..

Broken up ..

Silk manufactures not particularly enumerated or otherwise charged with duty, viz.:—

Parasols and umbrellas ..

Damask, silk and woollen damask for curtains ..

Pongees, in pieces not exceeding 15 yards in length ..

Exceeding 15 yards, and not exceeding 30 yards in length ..

Exceeding 30 yards in length, at the rate of ..

Handkerchiefs, plain and figured, in pieces of 8 yards, and not exceeding 9 yards in length ..

Handkerchiefs, exceeding 9 yards, and not exceeding 18 yards in length, each piece ..

China damask ..

The running yard ..

China crape shawls, plain and damask, the embroidered ..

Corahs, Choppahs, Bandannas, and Tussores cloths, viz.:—

In pieces of 4 1/2 yards, and not exceeding 5 1/2 yards in length ..

Exceeding 5 1/2 yards, and not exceeding 6 1/2 yards in length ..

Exceeding 6 1/2 yards, and not exceeding 7 1/2 yards in length ..

Exceeding 7 1/2 yards, and not exceeding 8 1/2 yards in length ..

Exceeding 8 1/2 yards, and not exceeding 9 1/2 yards in length ..

And for every additional yard in length ..

Silk manufactures, produce of Europe, viz.:—

Velvet, plain or figured ..

Broad stuff ..

Broad stuff, the foundation of which is wholly composed of cotton, or of other materials than silk ..

Manufactures of silk, or of silk and any other material, called plush ..

Manufactures commonly used for making hats ..

Manufactures of silk, or of silk mixed with any other material not particularly enumerated or otherwise charged with duty ..

Manufactures of and from British possessions ..

Soap, viz.:—

Hard ..

Soft ..

Naples ..

Spa Ware ..

Spelter, or Zinc, manufactures of, not otherwise enumerated ..

Spirits, Cordials, or Strong Waters, not being the produce of any British possession in America, nor of any British possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4th Victoria, chap. 8, have or shall have been fulfilled, sweetened, or mixed with any article, so that the degree of strength cannot be exactly ascertained by Syke's hydrometer; and Perfumed Spirits, to be used as perfumery only ..

Starch ..

Gum of, torrifed or calcined ..

Succades, including all fruits and vegetables preserved in sugar ..

Tapioa ..

Tin foil ..

Manufactures of, and not otherwise enumerated ..

Tobacco, manufactured, not being cigars, viz.:—

Cavendish, negrohead, and twist, the lb ..

All other sorts, not enumerated, and cigars ..

Toys—viz., marbles ..

All other toys ..

Turnery not otherwise described ..

Vermicelli ..

Washing balls ..

Watches, of gold, silver, or any other metal, exceeding the value of £10 ..

Other watches, viz.:—

Gold, open faces ..

Hunters ..

Repeaters ..

Silver, or any other metal not gold—

Open faces ..

Hunters ..

Repeaters ..

Water, Cologne water, the flask (30 of such flasks containing not more than one gallon) ..

When not in flasks (as perfumed spirits) the gallon ..

Woollens, articles, or manufactures of wool (not being goat's wool), or of wool mixed with cotton, viz.:—

Carpets and rugs ..

Shawls, scarfs, and handkerchiefs, plain, and not printed ..

Printed ..

Gloves ..

Articles of manufactures of wool (not being goat's wool), or of wool mixed with cotton, wholly or in part made up, not otherwise charged with duty, for every £100 value ..

No. 5.—That the Duties of Customs now chargeable on the articles undermentioned, imported into Scotland and Ireland, shall cease and determine, and in lieu thereof the following duties shall be charged, viz.:—

Spirits or strong waters, for every gallon of such spirits or strong waters, of any strength not exceeding the strength of proof by Syke's hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, viz.:—

Spirits or strong waters, the produce of any British possession in America, not being sweetened spirits or spirits mixed with any article so that the degree of strength thereof cannot be exactly ascertained by such hydrometer. s. d.

If imported into Scotland, the gallon ..

Ireland ..

Rum, the product of any British possession within the limits of the East India Company's Charter, not being sweetened spirits or spirits so mixed as aforesaid, in regard to which the conditions of the act 4 Victoria, chap. 8, have or shall have been fulfilled. s. d.

If imported into Scotland, the gallon ..

Ireland ..

Rum shrub, however sweetened, the produce of and imported from such possessions in regard to which the conditions of the act 4 Victoria, chap. 8, have or shall have been fulfilled, or the produce of and imported from any British possession in America. s. d.

If imported into Scotland, the gallon ..

Ireland ..

No. 6.—That in lieu of the present ad valorem Rates of Duties of Customs charged upon the importation into the United Kingdom of the undermentioned Articles as not being enumerated in the Tariff, the following Duties of Customs shall be charged thereon, viz.:—

Cauchoouc or india-rubber, manufactures of, £ s. d.

the lb 0 0 4

Coral negligees ..

the cwt 0 1 0

Flock for paper-stainers ..

the cwt 0 7 0

Pig cake ..

the lb 0 15 0

Gutta percha, manufactures of, not moulded, such as bands, sheets, soles, tubing ..

the cwt 0 5 0

Articles moulded ..

the lb 0 0 2

Lucifers, of wood, in boxes, containing not more than 100 matches ..

the gross of boxes 0 0 2

In boxes containing more than 100 matches ..

the gross of boxes 0 0 3

Vesta of wax, in boxes not exceeding 1000 matches ..

the dozen boxes 0 0 6

In boxes exceeding 1000 matches ..

the 1000 matches 0 0 0 1/2

Mandioca flour ..

the cwt 0 0 4 1/2

Manna croup ..

the cwt 0 0 4 1/2

Oilcloth for table covers ..

the square yard 0 0 1

Paper, gilt, stained, coloured, embossed, and all fancy kinds, not being paper hangings ..

the lb 0 0 2

Salacine ..

the oz 0 0 3

Sauces not otherwise enumerated ..

the lb 0 0 1

Soy ..

the gallon 0 0 6

Stearine ..

the cwt 0 1 6

Veneers ..

the lb 0 1 0

II.—EXCISE.

No. 1.—EXCISE LICENSES.

That from and after the 5th of July, 1853, the Duties of Excise payable under any act or acts now in force, for or in respect of licenses to be granted in England, Scotland, and Ireland, respectively, to persons trading in or selling Coffee, Tea, Cocoa-nuts, Chocolate, or Pepper; to dealers in or sellers of Tobacco or Snuff; to Manufacturers of Tobacco or Snuff; to Maltsters or Makers of Malt; to Brewers of Beer for sale; and to Makers of Soap respectively, shall severally cease and determine; and in lieu thereof there shall be paid for and in respect of the several licenses hereinafter mentioned the several Rates and Duties of Excise hereinafter specified, that is to say:—

DEALERS IN COFFEE, &c. Annual License Duty. £ s. d.

For and in respect of every license to be taken out yearly by every person trading in or selling coffee, tea, cocoa-nuts, chocolate, or pepper:—

If the house and premises at which any such trade or business shall be authorised by such license to be carried on shall not be of an annual value exceeding £10 ..

0 11 6

And if the annual value of such house and premises shall exceed £10, then, in addition to the duty aforesaid, for every twenty shillings, and for any fractional part of twenty shillings of the excess of such annual value above £10, the further duty of ..

0 1 0

DEALERS IN TOBACCO AND SNUFF.

For and in respect of every license to be taken out yearly by every dealer or seller of tobacco or snuff:—

If the house and premises at which any such trade or business shall be authorised by such license to be carried on shall not be of an annual value exceeding £10 ..

0 5 3

And if the annual value of such house and premises shall exceed £10, then, in addition to the duty aforesaid, for every twenty shillings, and for any fractional part of twenty shillings of the excess of such annual value above £10, the further duty of ..

0 0 6

MANUFACTURERS OF TOBACCO OR SNUFF.

For and in respect of every license to be taken out yearly by every manufacturer of tobacco or snuff:—

If the tobacco entered for manufacture by the person applying for such license, within the year ending the 5th day of July previous to taking out the same, shall not have exceeded 20,000lb weight ..

5 5 0

And if such tobacco shall have exceeded the weight aforesaid, then for every 20,000lb weight thereof ..

5 5 0

And for any fractional part of 20,000lb over and above the first, or any multiple of 20,000lb weight of such tobacco, the further duty of ..

5 5 0

And every person who shall first become a manufacturer of tobacco or snuff, on taking out such license as aforesaid for that purpose, shall pay the sum of £5 5s., and shall, within ten days after the 5th day of July next, after such sum as with the license, pay such further sum as with the said sum of £5 5s. shall amount to the duty herebefore mentioned, according to the quantity of tobacco entered for

Brass, manufactures of, not otherwise enumerated ..	the lb	0 10 0
Brocade, of gold or silver ..	the lb	0 5 0
Bronze, manufactures of, not otherwise enumerated ..	the cwt	0 10 0
Candles, viz., Spermaceti ..	"	0 2 4
Stearine ..	"	0 2 4
Tallow ..	"	0 2 4
Wax ..	"	0 2 4
Canes, viz., Walking Canes, or Sticks, mounted, painted, or otherwise ornamented, the doz. ..	the hundred	0 3 0
Umbrella or Parasol Sticks ..	the lb	0 0 1 1/2
Capers, including the pickle ..	the dozen packs	0 15 0
Cards, viz., Playing cards ..	the cwt	0 0 4 1/2
Cassava Powder ..	the cwt	0 0 1
Cassia Lignea ..	the bushel	0 0 2
Cherries, raw ..	the bushel	0 0 1 1/2
Dried ..	the lb	0 0 1 1/2
Chicory, or other vegetable matter applicable to the uses of Chicory or Coffee, viz., roasted or ground ..	the lb	0 0 6
China Ware or Porcelain, painted or plain, gilt or ornamented ..	the cwt	0 10 6
Cinnamon ..	the lb	0 0 2
Clocks, viz., clocks not exceeding the value of 5s. each ..	the dozen	0 4 0
Exceeding the value of 5s., and not exceeding the value of 12s. 6d. each, the dozen ..		0 8 0
Exceeding the value of 12s. 6d., and not exceeding the value of £3 each, the dozen ..		0 2 6
Exceeding the value of £3, and not exceeding the value of £10 each, the dozen ..		0 4 0
Exceeding the value of £10 ..	the dozen	0 10 0
Cloves ..	the lb	0 0 2
Cocculus Indicus ..	the cwt	0 5 0
Comfits, dry ..	the lb	0 0 1 1/2
Confectionery ..		0 0 1 1/2
Copper, manufactures of, not otherwise enumerated or described, and Copperplates, engraved ..	the cwt	0 10 0
Corks, ready made ..	the lb	0 0 3
Squared for rounding ..	the cwt	0 4 8
Cotton, manufactures, viz.:—		
Fringe ..	the lb	0 0 4
Gloves, of Cotton or Thread, the doz. pairs ..		0 0 3
Stockings, of Cotton or Thread ..		0 0 6
Socks or half-hose of Cotton or Thread ..		0 0 6
Articles of manufactures of Cotton, wholly or in part made up, not otherwise charged with duty ..	for every £100 value	5 0 0
Dates ..	the cwt	0 10 0
Dice ..	the pair	1 1 0
Earthenware, not otherwise enumerated or described ..	the cwt	0 10 0
Embroidery and Needlework, viz.:—		
Silk net, figured with the needle, being imitation lace, and articles thereof, the lb ..		0 10 0
Cotton net, figured with the needle, being imitation lace, and articles thereof, the lb ..		0 6 0
Curtains, commonly called Swiss, embroidered, on muslin or net ..	the lb	0 1 0
All other embroidery not enumerated, for every £100 value ..		10 0 0
And from British possessions, for every £100 value ..		5 0 0
Essences, viz.:—		
Of spruce ..	the lb	0 2 6
Not otherwise enumerated or described—viz., extract of cardamoms, Cocculus Indicus, Guiana grains and of Paradise, liquorice, nux vomica, quassia, opium, Guinea pepper, vitriol, Peruvian or Jesuit's bark, and of radix Rhatania ..	option of	
Extract or preparation of any article, not being particularly enumerated or described, nor otherwise charged with duty ..	porter for every 100l. value..	10 0 0
Feathers, dressed, viz.:—		
Ostrich ..	the lb	0 8 0
Paddy bird ..		0 3 0
Not otherwise enumerated or described ..		0 3 0
Flowers, artificial, not made of silk—per cubic foot as packed; no allowance for vacant spaces ..	the lb	0 12 0
Wholly or in part made of silk ..		0 12 0
Fruit, raw, not otherwise enumerated, the bushel ..		0 0 2
Ginger, preserved ..	the lb	0 0 1 1/2
Glass, viz.—all flint cut glass, flint coloured glass, and fancy ornamental glass, of whatever kind ..	the cwt.	0 10 0
Grapes ..	the bushel	0 0 2
Hair articles, manufactures of hair or goat's wool, or of hair or goat's wool and any other material, wholly or in part made up, not particularly enumerated or otherwise charged with duty ..	For every 100l. value	5 0 0
Hats or Bonnets, viz.:—		
Of chip ..	the lb	0 3 6
Of bast, cane, or horsehair ..	"	0 3 6
Of straw ..	"	0 3 6
Of felt, hair, wool, or beaver ..	each	0 1 0
Of silk or silk shag, laid upon felt, linen, or other material ..	each	0 1 0
Iron and steel, wrought, not otherwise enumerated ..	the cwt	0 5 0
Jewels, emeralds, and all other precious stones, set ..	for every £100 value	10 0 0
Lace and articles thereof, viz.:—		
Mohair ..	the lb	0 1 6
Thread or cotton pillow lace, not being Brussels, or Saxon or bone lace, not exceeding one inch in width ..	the lb	1 0 0
Thread or cotton pillow lace, not being Brussels, or Saxon, or bone lace, exceeding one inch in width ..	the lb	2 0 0
Silk lace, pillow and application, not being Saxon ground lace ..	the lb	1 10 0
Silk, Saxon wire ground lace ..	the lb	0 8 0
Made by the hand, commonly called pillow or cushion lace, not otherwise charged with duty ..	for every £100 value	10 0 0
Lead, manufactures of, not otherwise enumerated ..	the cwt	0 2 0
Leather, viz., boot backs ..	the doz	0 1 6
Cut into shapes ..	the cwt	0 10 0
Linen, or linen and cotton manufactures, viz.:—		
Cambric handkerchiefs, hemmed, or hem-stitched, not trimmed ..	the doz	0 2 6
Stays ..	the doz. pairs	0 4 0
Articles manufactures of linen, or of linen mixed with cotton or with wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty ..	for every £100 value	5 0 0
Liquorice Paste (not of British Possessions) ..	the cwt	1 0 0
Powder (not of British Possessions) ..	the cwt	1 0 0
Maccaroni ..	the cwt	0 1 0
Mace ..	the lb	0 1 0
Marmalade ..	the lb	0 0 1 1/2
Medlars ..	the bushel	0 0 2
Millboards ..	the lb	0 0 2
Morphia and its salts ..	the lb	0 2 6
Musical instruments, viz.:—		
Musical boxes, small, not exceeding four inches in length ..	the air	0 0 3
Large ..		0 0 8
Overtures, or extra accompaniments ..	each	0 2 6
Pianofortes, horizontal grand ..		3 0 0
Upright or square ..		2 0 0
Harmoniums or seraphines, not exceeding three stops ..	each	0 12 0
Four stops and not exceeding seven stops ..	each	1 4 0
Eight stops, and not exceeding eleven stops ..	each	1 10 0
Exceeding eleven stops ..		2 0 0
Accordions commonly called Chinese, the 100 notes ..		0 1 0
Other sorts, including flutinas and common German square concertinas, the 100 notes ..		0 5 0

Concertinas of octagon form, not common German ..	the 100 notes	£ s. d. 0 4 0
Brass instruments all sorts ..	the lb	0 0 9
Musical instruments, not otherwise enumerated or described, for every £100 value ..		10 0 0
Mustard flour ..	the cwt	0 1 6
Nutmegs of all sorts ..	the lb	0 1 0
Nux Vomica ..	the cwt	0 2 0
Oil, viz.:—Almond ..	the lb	0 0 1
Bays ..		0 0 1
Onions ..	the bushel	0 0 1
Paper—viz., brown paper made of old rope or cordage only without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith ..	the lb	0 0 2
Printed, painted, or stained paper, or paper hangings, or flock paper ..	the square yard	0 0 1
Waste paper, or paper of any other sort, not particularly enumerated or described, not otherwise charged with duty ..	the lb	0 0 2
Pasteboard ..		0 0 2
Pears, raw ..	the bushel	0 0 3
Dried ..		0 1 0
Percussion caps ..	the 1000	0 0 1
Perfumery, not otherwise enumerated, the lb ..		0 0 2
Pewter, manufactures of, not otherwise enumerated ..	the cwt	0 2 0
Pickles, preserved in vinegar ..	the gallon	0 0 1
Pimento ..	the cwt	0 5 0
Plate of gold ..	the oz. troy	1 1 0
Of silver, gilt or ungilt ..		0 1 8
Plating, or other manufactures of straw, chip,* or other materials to be used in or proper for making or ornamenting hats or bonnets, not otherwise enumerated or charged with duty ..	the lb	0 2 0
Cordonet, and twist of straw or of other materials ..	the lb	0 0 6
Willow squares ..	the dozen	0 0 1
Plums, commonly called French plums, and prunelles ..	the cwt	0 15 0
Dried or preserved (except in sugar), not otherwise described ..	the cwt	0 15 0
Preserved in sugar ..	the lb	0 0 1½
Pomatum ..		0 0 2
Potato flour ..	the cwt	0 0 4½
Powder—viz., hair powder ..	the lb	0 0 2
Perfumed ..		0 0 2
Not otherwise enumerated or described, that will serve the same purpose as starch, the cwt ..		0 0 4½
Prints and drawings, plain or coloured, single ..	the lb	0 0 3
Bound or sewed ..		0 0 3
Admitted under treaties of international copyright, single ..	the lb	0 0 1½
Bound or sewed ..		0 0 1½
Quassia ..	the cwt	0 1 0
Quinices ..	the bushel	0 0 2
Sago ..	the cwt	0 0 4½
Scaleboard ..		0 2 0
Semolina ..		0 0 4½
Ships—Foreign ships, to be broken up, with their tackle, apparel, and furniture (except sails) .. for every £100 value ..		5 0 0
Broken up ..		5 0 0
Silk manufactures not particularly enumerated or otherwise charged with duty, viz.:—		
Parasols and umbrellas ..	each	0 1 0
Damask, silk and woollen damask for curtains ..	the lb	0 1 0
Pongees, in pieces not exceeding 15 yards in length ..	each piece	0 4 6
Exceeding 15 yards, and not exceeding 30 yards in length ..	each piece	0 9 0
Exceeding 30 yards in length, at the rate of .. for every 30 yards ..		0 9 0
Handkerchiefs, plain and figured, in pieces of 8 yards, and not exceeding 9 yards in length ..	each piece	0 1 6
Handkerchiefs, exceeding 9 yards, and not exceeding 18 yards in length, each piece ..		0 3 0
China damask ..	the running yard	0 0 8
China crape shawls, plain and damask, the lb ..		0 2 0
embroidered ..	the lb	0 5 0
Corahs, Choppahs, Bandannas, and Tussore cloths, viz.:—		
In pieces of 4½ yards, and not exceeding 5½ yards in length ..	each piece	0 0 4
Exceeding 5½ yards, and not exceeding 6½ yards in length ..	each piece	0 0 6
Exceeding 6½ yards, and not exceeding 7½ yards in length ..	each piece	0 0 8
Exceeding 7½ yards, and not exceeding 8½ yards in length ..	each piece	0 0 9
Exceeding 8½ yards, and not exceeding 9½ yards in length ..	each piece	0 0 10
And for every additional yard in length ..		0 0 1½
Silk manufactures, produce of Europe, viz.:—		
Velvet, plain or figured; ..	the lb	0 9 0
Broad stuff ..		0 9 0
Broad stuff, the foundation of which is wholly composed of cotton, or of other materials than silk ..	the lb	0 3 0
Manufactures of silk, or of silk and any other material, called plush ..	the lb	0 3 0
Manufactures commonly used for making hats ..	the lb	0 2 0
Manufactures of silk, or of silk mixed with any other material not particularly enumerated or otherwise charged with duty ..	for every £100 value	15 0 0
Manufactures of and from British possessions ..	for every £100 value	5 0 0
Soap, viz.:—		
Hard ..	the cwt	0 16 0
Soft ..		0 11 0
Naples ..		0 16 0
Spa Ware ..	the cubic foot	0 0 6
Spelter, or Zinc, manufactures of, not otherwise enumerated ..	the cwt	0 2 0
Spirits, Cordials, or Strong Waters, not being the produce of any British possession in America, nor of any British possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4th Victoria, chap. 8, have or shall have been fulfilled, sweetened, or mixed with any article, so that the degree of strength cannot be exactly ascertained by Syke's hydrometer; and Perfumed Spirits, to be used as perfumery only ..	the gallon	1 0 0
Starch ..	the cwt	0 0 4½
Gum of, torriford or calcined ..		0 0 4½
Succades, including all fruits and vegetables preserved in sugar ..	the lb	0 0 1½
Tapioca ..	the cwt	0 0 4½
Tin foil ..		0 10 0
Manufactures of, and not otherwise enumerated ..	the cwt	0 10 0
Tobacco, manufactured, not being cigars, viz.:—		
Cavendish, negrohead, and twist, the lb ..		0 3 6
All other sorts, not enumerated, and cigars ..	the lb	0 9 0
Toys—viz., marbles ..	the cwt	0 1 0
All other toys ..	the cubic foot	0 0 6
Turnery, not otherwise described ..		0 0 6
Vermicelli ..	the cwt	0 1 0
Washing balls ..		0 16 0
Watches, of gold, silver, or any other metal, exceeding the value of £10 ..	each	1 0 0
Other watches, viz.:—		
Gold, open faces ..		0 5 0
Hunters ..		0 7 6
Repeaters ..		0 15 0
Silver, or any other metal not gold:—		
Open faces ..	each	0 2 6
Hunters ..		0 3 6
Repeaters ..		0 8 0

\* Plating of chip is now free of duty.



manufacture by him within the preceding year or period for which such license was granted.

MALTSTERS.

For and in respect of every license to be taken out yearly by every maltster or maker of malt:—  
If the quantity of malt made by the person applying for such license within the year ending the 5th day of July previous to taking out the same shall not have exceeded 50 quarters .. 0 7 10  
And if the quantity of malt so made shall have exceeded 50 quarters, then for every 50 quarters thereof .. 0 7 10  
And for any fractional part of 50 quarters over and above the first, or any multiple of 50 quarters of malt so made, the further duty of .. 0 7 10  
And every person who shall first become a maltster or maker of malt, on taking out such license as aforesaid for that purpose, shall pay the sum of 7s. 10d., and shall, within 10 days after the 5th day of July next after taking out such license, pay such further sum as with the said sum of 7s. 10d. shall amount to the duty hereinbefore mentioned, according to the quantity of malt made by him within the preceding year, or period for which such license was granted.

BREWERS.

For and in respect of every license to be taken out yearly by every brewer of beer for sale:—  
If the quantity of beer brewed by the person applying for such license within the year ending the 10th day of October previous to taking out the same shall not have exceeded 20 barrels .. 0 10 6  
And if the quantity of beer so brewed shall have exceeded 20 barrels and shall not have exceeded 50 barrels .. 1 1 0  
And if the same shall have exceeded 50 barrels and shall not have exceeded 100 barrels .. 1 11 6  
And if the same shall have exceeded 100 barrels and shall not have exceeded 500 barrels .. 2 2 0  
And if the same shall have exceeded 500 barrels, then for every entire quantity of 500 barrels .. 2 2 0  
And for any fractional part of 500 barrels over and above the first, or any multiple of 500 barrels of beer so brewed, the further duty of .. 2 2 0  
And every person who shall first become a brewer of beer for sale, on taking out such license as aforesaid for that purpose shall pay the sum of 10s. 6d., and shall within 10 days after the 10th of October next after taking out such license pay such further sum as with the said sum of 10s. 6d. shall amount to the duty hereinbefore mentioned, according to the quantity of beer brewed by him within the preceding year or period for which such license was granted.

SOAPMAKERS.

For and in respect of every license to be taken out yearly by every maker of soap for sale:—  
If the soap-house and premises at which such trade or business shall be authorised by such license to be carried on shall not be of an annual value exceeding £10 .. 2 10 0  
And if the annual value of such soap-house and premises shall exceed £10, then for every £10 of such annual value .. 2 10 0  
And for any fractional part of £10 over and above the first, or any multiple of £10 of such annual value, the further duty of .. 2 10 0

No. 2.—EXCISE DUTY ON SOAP.

That from and after the 5th of July, 1853, the duties of excise now payable on soap which shall be made in Great Britain, or which shall be brought from Ireland into Great Britain, shall cease and determine.

No. 3.—EXCISE DUTY ON SPIRITS.

That there shall be paid, in addition to the duties of excise now payable on spirits in Scotland and Ireland respectively, upon every gallon of spirits of the strength of hydrometer proof, which shall, on or after the 5th day of July, 1853, be distilled in Scotland and Ireland respectively, or be in the stock, custody, or possession of any distiller in Scotland or Ireland, or which, having been distilled in England, Scotland, or Ireland, shall on or after the said day be in warehouse in Scotland or Ireland, and be taken out of warehouse for consumption in Scotland or Ireland, or which, having been taken out of warehouse in England for removal to Scotland or Ireland, shall on or after the said day be brought into Scotland or Ireland, the additional duty following (that is to say):—  
In Scotland .. 1s. 0d.  
In Ireland .. 0 8

No. 4.—DUTIES ON LICENSES TO LET HORSES FOR HIRE.

That, from and after the 10th of October, 1853, the duties of Excise payable under any act or acts now in force on horses let for hire, and on licenses to let the same; and also the duties of assessed taxes payable under any such act or acts as aforesaid, in respect of carriages of any description *bond fide* kept and used solely for the purpose of being let for hire, with any horse or horses to be used therewith, by any person licensed to let horses for hire, shall respectively cease and determine; and, in lieu thereof, there shall be paid for and in respect of every license to be taken out yearly by every person who shall let any horse for hire, with or without any carriage to be used therewith, the following duties of Excise (that is to say):—

Where the person taking out such license shall keep at one and the same time to be let for hire—	Annual License Duty. £ s. d.
1 horse or 1 carriage only ..	5 0 0
More than 1 horse and less than 4 horses, or more than 1 carriage and less than 3 carriages ..	10 0 0
4 horses and less than 8 horses, or 3 carriages and less than 5 carriages ..	15 0 0
8 horses and less than 12 horses, or 5 carriages and less than 7 carriages ..	20 0 0
12 horses and less than 16 horses, or 7 carriages and less than 10 carriages ..	25 0 0
16 horses and less than 20 horses, or 10 carriages or more ..	30 0 0
20 horses and no more ..	35 0 0
And if more than 20 horses, then for every additional number of 10 horses, and for any additional number less than 10 over and above 20, or any other multiple of 10 horses, the further additional duty of ..	5 0 0

No. 5.—HACKNEY CARRIAGES.

That upon and after the 10th day of October, 1853, the duties now payable upon and in respect of licenses to keep and let to hire hackney carriages within the distance of five miles from the General Post-office, in the city of London, shall cease and determine; and in lieu thereof there shall be paid the following duties (that is to say):—

For and upon every license to be taken out yearly by any person to keep, use, employ, and let to hire any hackney carriage within the distance of seven miles from the General Post-office, in the city of London ..	£ s. d.
1 0 0	1 0 0

And for and in respect of every such license, £ s. d. weekly and every week during the continuance thereof .. 0 5 0

III.—PROPERTY AND INCOME-TAX.

That it is the opinion of this committee, that towards raising the supply granted to her Majesty, there shall be raised annually, during the terms herein-after limited, the several rates and duties following (that is to say):—

For and in respect of the property in any lands, tenements, or hereditaments, in the United Kingdom, and for and in respect of every annuity, pension, or stipend, payable by her Majesty, or out of the public revenue of the United Kingdom; and for and in respect of all interest of money, annuities, dividends, and shares of annuities payable to any person or persons, bodies politic or corporate, companies or societies, whether corporate or not corporate; and for, and in respect of the annual profits or gains arising or accruing to any person or persons whatever, resident in the United Kingdom, from any kind of property whatever, whether situate in the United Kingdom or elsewhere, or from any annuities, allowances, or stipends, or from any profession, trade, or vocation, whether the same shall be respectively exercised in the United Kingdom or elsewhere; and for and in respect of the annual profits or gains arising or accruing to any person or persons not resident within the United Kingdom from any property whatever in the United Kingdom, or from any trade, profession, or vocation exercised in the United Kingdom; for every 20s. of the annual value or amount thereof:—

For two years from April 5, 1853 ..	£ s. d.
0 0 7	0 0 7
And for two years from April 5, 1855 ..	0 0 6
And from three years from April 5, 1857 ..	0 0 6

And that, on April 5, 1860, except as the collection of moneys then due, the said rates and duties shall cease and determine.

And for and in respect of the occupation of such lands, tenements, or hereditaments (other than a dwelling-house occupied by a tenant distinct from a farm of lands), for every 20s. of the annual value thereof, one moiety of each of the said sums of 7d., 6d., and 5d., for the above-named times respectively.

IV.—ASSESSED TAXES.

That, from and after the 5th day of April, 1854, the duties of Assessed Taxes payable in Great Britain, under or by virtue of any Act or Acts now in force, for in respect of male servants, carriages, horses, mares, or geldings, mules, dogs, hair-powder, and armorial bearings or ensigns respectively; and all compositions for the said duties or any of them, shall respectively cease and determine; and, in lieu thereof, there shall be paid the several duties contained in the several schedules following, marked respectively (C), (D), (E), (G), (I), and (K); (that is to say):—

SCHEDULE (C).—SERVANTS.

For every male servant retained or employed in any of the several capacities mentioned in Schedule (C), annexed to the Acts 48 George 3, c. 55, and 52 George 3, c. 93, respectively:—

For every such servant of the age of 18 years or upwards ..	Annual Duty. £ s. d.
1 1 0	1 1 0
And for every such servant under the age of 18 years ..	0 10 6

SCHEDULE (D).—CARRIAGES.

For every carriage with four wheels, of any of the descriptions mentioned in Schedule (D) of the said Acts 48 George 3, c. 55, and 52 George 3, c. 93 respectively:—

Where any such carriage shall be drawn by two or more horses, mares, geldings, or mules ..	Annual Duty. £ s. d.
3 0 0	3 0 0
If such carriage shall be kept and used solely for the purpose of being let to hire ..	2 10 0
And if kept and used for any other purpose, or on any other occasion ..	2 10 0
And where any such carriage shall be drawn by one horse, mare, gelding, or mule only ..	2 0 0
And for every carriage with less than four wheels of any of the descriptions aforesaid:—	2 0 0
Where the same shall be drawn by two or more horses, mares, geldings, or mules ..	2 0 0
And where the same shall be drawn by one horse, mare, gelding, or mule only ..	0 15 0

And for every additional body kept to be successively used on the same carriage or wheels, the additional duty of one-half of the said rates or sums respectively.

SCHEDULE (E).—HORSES.

For every horse, mare, or gelding, of the height of thirteen hands or more, kept or used for the purpose of riding or drawing any carriage chargeable with duty:—

Where any such horse, mare, or gelding shall be kept or used for the purpose of racing or running for any plate, prize, or sum of money, or other thing, or kept in training for any of the said last-mentioned purposes ..	Annual Duty. £ s. d.
3 17 0	3 17 0
And for every such horse, mare, or gelding as aforesaid, of the height of thirteen hands or more, not kept or used for the purpose last-mentioned ..	1 1 0
And for every other horse, mare, or gelding, and also for every mule, of whatever height respectively ..	0 10 6

SCHEDULE (G).—DOGS.

For every greyhound kept by any person .. £1 2 0  
For every other dog, of whatever description or denomination the same may be .. 0 12 0

SCHEDULE (I).—HAIR-POWDER.

In respect of hair-powder used or worn by any person .. £1 5 10

SCHEDULE (K).—ARMORIAL BEARINGS.

In respect of any armorial bearing or ensign, by whatever name the same shall be called, used, or worn by any person:—

Where such person shall be chargeable with any duty of assessed taxes for any carriage ..	Annual Duty. £2 12 9
Where such person shall not be so chargeable for any carriage, but shall be chargeable to the duties on inhabited houses ..	1 6 4
And where such person shall not be so chargeable to any of the said duties ..	0 13 2

V.—LAND-TAX REDEMPTION CONSIDERATION.

That, in lieu of the consideration mentioned in the act 42nd George 3, chap. 116, sections 22 and 23, and the table in schedule (L) annexed to the said act, to be given or paid for the redemption of the Land-tax, the consideration for such redemption shall be so much of the capital stock of the Three Pounds per Centum Consolidated Annuities, and the Three Pounds per Centum Reduced Annuities, or one of them, as will yield an annuity or dividend less than the amount of the Land-tax to be redeemed by and at the rate of seven pounds ten shillings per £100; or, where the sum to be redeemed shall not exceed £25, such consideration may be the payment of a sum of money less by and at the rate of seventeen pounds ten shillings per £100 than the amount of the money consideration calculated and ascertained according to the table in the said schedule (L).

VI.—STAMP DUTIES.

No. 1.—STAMPS.

That from and after the 5th of July, 1853, in lieu of the Stamp-duties now payable upon or in respect of the several instruments, matters, and things herein-after described, there shall be paid the several Stamp-duties hereinafter specified (that is to say):—

Upon every indenture, or other instrument or writing of apprenticeship or clerkship (except articles of clerkship to attorneys and others, in order to admission in any court, or any office in any court):—

Where no sum of money or value shall be paid, given, assigned, conveyed, or secured to or for the use or benefit of the master or mistress, the duty of ..	£ s. d.
0 2 6	0 2 6

And upon or in respect of any assignment or transfer of any such indenture, instrument, or writing as aforesaid, where there shall be no sum of money or value moving to any new master or mistress, the duty of .. 0 2 6

Upon articles of clerkship, or any contract whereby any person shall first become bound to serve as a clerk in order to his admission as an attorney or solicitor in any of her Majesty's Courts at Westminster or in Ireland, or any other Court of Record in England holding pleas where the debt or damage amounts to 40s.; or in order to his admission as a proctor in the High Court of Admiralty in England, or the Court of Admiralty in Ireland, or in any of the Ecclesiastical Courts in Doctors' Commons or in Ireland; or in order to his admission as a writer to the Signet, or as a solicitor, agent, or attorney in any of the Courts of Session, Justiciary, Exchequer, and Commission of Tiends in Scotland, the duty of .. 80 0 0

Upon or in respect of any certificate to be taken out yearly by every person admitted as an attorney, solicitor, or proctor in any court in England or Ireland, or as a writer to the Signet or as a solicitor, agent, attorney, or procurator in any court in Scotland, and by every person admitted or enrolled as a notary public in England, Scotland, or Ireland:—

If he shall reside in the City of London, or City of Westminster, or within the limits of the twopenny post in England, or within the City or Shire of Edinburgh, or in the City of Dublin, or within three miles thereof: if he shall have been admitted for the space of three years or upwards .. 9 0 0  
Or if he shall not have been admitted so long .. 4 10 0

If he shall reside elsewhere, and if he shall have been admitted for the space of three years or upwards .. 6 0 0  
Or if he shall not have been admitted so long .. 3 0 0

Upon any policy of assurance or insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives, or upon any event or contingency relating to or depending upon any life or lives:—

Where the sum insured shall not exceed £50 and where the same shall exceed £50 and shall not exceed £500, then for every £50 and for any fractional part of £50 over and above the first, or any multiple of £50, the further duty of .. 0 0 6  
And where the same shall exceed £500 and shall not exceed £1000, then for every £100 and for any fractional part of £100 over and above the first, or any multiple of £100, the further duty of .. 0 1 0

And for any fractional part of £100 over and above the first, or any multiple of £100, the further duty of .. 0 1 0  
And where the same shall exceed £1000, then for every £1000 and for any fractional part of £1000 over and above the first, or any multiple of £1000, the further duty of .. 0 10 0

And for any fractional part of £1000 over and above the first, or any multiple of £1000, the further duty of .. 0 10 0  
Upon any receipt or discharge given for or upon the payment of money, amounting to £2 or upwards .. 0 0 1

For or in respect of any advertisement contained in or published with any gazette or other newspaper, or any other periodical paper, or in or with any pamphlet or literary work .. 0 0 6  
Upon any draught or order for the payment of any sum of money to the bearer on demand, and drawn upon any banker, or any person acting as a banker, who shall transact the business of a banker at any place where such draught or order shall be payable, such place being distant fifteen miles or more from the place where such draught or order shall be issued, provided such draught or order shall bear date on or before the day on which the same shall be issued, and provided the same do not direct the payment to be made by bills or promissory notes, the duty of .. 0 0 1

No. 2.—NEWSPAPER SUPPLEMENTS.

That so much of any Act as imposes any Stamp Duty upon any sheet or piece of paper containing wholly advertisements, and which shall be published with, and as a supplement to, any newspaper chargeable with Stamp Duty, shall be repealed.

No. 3.—LEGACY DUTY.

That the Stamp Duties payable by law upon, or for, or in respect of legacies, shall be granted and made payable upon, and for every succession to, the beneficial enjoyment of any real or personal estate, or to the receipt of any portion or additional portion of the income or profits thereof that may take place upon, or in consequence of the death of, any person, under whatever title, whether existing or future, such succession may be derived.

ADVERTISEMENTS.

MADAME PAULINE begs to inform the Nobility, &c., that she has RETURNED from PARIS with an entire New and Elegant Assortment of LINGERIES, NOUVEAUTES, DRESS CAPS, and TROUSSEAUX; also, a great choice of Patterns for Embroidery. — 2, Princes-street, Hanover-square.

FOOT-COVERING of every description for LADIES now ready at GODFREY and HANCOCK'S, 3, CONDUIT-STREET, Regent-street. Bootmakers to her Majesty, and Patentees of the Ladies' Royal Waterproof Over-Shoe.

DO YOU KEEP LIVERY SERVANTS?—BOUDNEY'S LIVERIES please masters and servants. Footman's suit, £3 3s., best quality.—17, Old Bond-street, 25, Burlington-arcade, and 49, Lombard-street. Established 1784.

WHITE and CO.'S NEW SILKS, from One Guinea, to the richest Court Trains, at Twenty Guineas. Patterns to the country free. — 108, 6d. per pair.

Three-quarter wide checked and fancy Silks, from 1 5 0 the full dress. Ditto plain glaze .. 1 7 6 ditto. Ditto broche and Bayadere Silks .. 1 15 0 ditto. Ditto rich Bayadere .. 2 0 0 ditto. Muslins, Barèges, &c., in great variety. WHITE and COMPANY, 192, Regent-street.

TO LADIES.—A Sample STAY, carriage free, to measure any part of the country, on receipt of a Post-office order. Drawings sent on receipt of a postage stamp.

The "Paris Vow" Stay (or girdle) .. 10s. 6d. per pair. Elastic Bodice (recommended by the Faculty) .. 12s. 6d. Every other variety of Stay, at equally low prices. Families waited upon by experienced persons within ten miles of London, free of expense.—CARTER and HOUTON, 6, Blackfriars-road (near the Bridge), and 5, Stockwell-street, Greenwich.—Established 1812.

IF YOU REQUIRE FAMILY ARMS, send Name and County to the HERALDIC OFFICE. Fee, search, and sketch, 3s. 6d., or in Postage Stamps. Arms painted, impaled, and quartered.—M. SALT, Heraldic Office, Great Turland-street, Lincoln's-inn.

FRANKS and SON'S MANIFOLD WRITER, by which a letter and several copies may be written at one time. Price, note size, 6s.; large note, 7s.; letter size, 8s. 6d.; commercial post, 10s.—Manifactory, Printing-house-square, opposite the "Times" office.

THE BEST MATTING and MATS of COCOA-NUT FIBRE.—The Jury of Class 28, Great Exhibition, awarded the PRIZE MEDAL to T. THIELOAR, Cocoa-nut Fibre Manufacturer, 42, Ludgate-hill, London.

BOULOGNE-SUR-MER.—BOARD and RESIDENCE, or FURNISHED APARTMENTS, with Attendance, in an Establishment of the highest respectability and of many years' standing. Terms moderate. For further particulars apply (post-paid) to L. N., 36, Rue de la Lampe, Boulogne-sur-Mer.

IMPORTANT to LADIES.—The method of POUNCING or PRINTING DESIGNS on Silk, Muslin, or Cloth, for Embroidery or Braiding, TAUGHT perfectly in One Lesson, personally or by correspondence. Terms, 3s. 6d. Success warranted. Apply to Mrs. A. L., Charlotte-street, Fitzroy-square.

MESSRS. DICKINSON have the honour to announce that their RUSTIC FIGURE CLASS will RE-COMMENCE on MONDAY, the 2nd MAY. The Classes for the Study of Drawing, Painting, and Perspective continue as usual.—114, New Bond-street.

MESSRS. DICKINSON, 114, New Bond-street, respectfully beg to invite attention to their GALLERY of PRIMA-COLOR DRAWINGS, by the first Masters, which are LENT to COPY. The Collection includes works by Copley Fielding, Prout, Hunt, Frispi, F. Taylor, &c.

WONDERFUL DISCOVERY.—Portraits Views, &c., taken on Glass by the Sun's Rays.—By this new process any person can produce, in a few seconds, at a trifling expense, truly life-like Portraits of their friends: Landscapes, Views, Buildings, &c. No knowledge of drawing required to produce these wonderful works of art and beauty. Printed instructions, containing full particulars for practising this fascinating art with ease and certainty, forwarded on receipt of fifteen postage stamps.—Address, WM. LANE, Photographer, No. 3, Market-street, Brighton.

DRAWING and PAINTING.—Mrs. CROUDACE begs to inform her Friends, Pupils, and Lady Amateurs, that she has removed to 11, RUSSELL-PLACE, FITZROY-SQUARE, where she has re-opened her LADIES' CLASS for DRAWING. Lessons in Pastels, Water Colours, and Portrait Sketching, Model Drawing, and from Casts, &c. French, combined with Drawing, if required. Visits near Westbourne-terrace and at Hampstead.

SMART'S WRITING INSTITUTION, 5, Piccadilly, between the Haymarket and Regent-circus.—Open from Ten till Nine daily. Persons of all ages received (privately) and taught at any time, during their own convenience. Lessons one hour each. No classes or extra. Improvements guaranteed in eight or twelve easy lessons. Separate rooms for ladies, to which department (if preferred) Mrs. Smart will attend.—For terms, &c., apply to Mr. Smart, as above.

MECHI, 4, LEADENHALL-STREET, London.—The best and cheapest Dressing-cases for ladies and gentlemen in London. Table Cutlery, Razors, Magic Strops, and Paste. Every thing for the Toilet and Work-table. A superb Stock of Papier Maché articles displayed in elegant Show-rooms.

INFANTS' NEW FEEDING BOTTLES.—From the "Lancet":—"We have seldom seen anything so beautiful as the nursing bottles introduced by Mr. Elam, of Oxford-street. Whether for weaning, rearing by hand, or occasional feeding, they are quite unrivalled."—7s. 6d. BENJAMIN ELAM, 196, Oxford-street.

NICOLL'S PALETOT, TWO GUINEAS; GUINEA TROUSERS, and HALF-GUINEA WAISTCOATS.—The best Materials, Talent, and Workmanship, from France, Germany, and England, employed by H. J. and D. NICOLL, Merchant Tailors, Paletot Ventes, 114, 116, 118, 120, REGENT-STREET, and 22, CURN-HILL, London.

FORD'S EUREKA SHIRTS are Not Sold by any Hosiery or Drapers; and can, therefore, be obtained only at 38, Foultry. List of Prices and mode of measurement sent per post, free.—RICHARD FORD, 38, Foultry, London.

RODGERS'S IMPROVED SHIRTS, 31s. 6d., and 37s. 6d. the Half-dozen, cut upon a new principle. ILLUSTRATED PRICE LISTS, with directions for self-measurement, gratis and post-free. RODGERS and CO., improved Shirt-makers, 59, St. Martin's-lane Charing-cross, London. Established 60 years.

Established in 1778. CAPPER, SON, and CO., 69, GRACECHURCH-STREET, CITY, LINENDRAPERS to the QUEEN, and Manufacturers of INFANTS' BASSINETTES, Baby Linen, Children's Dresses, and Ladies' Under Clothing, for Home, India, and the Colonies. All parents sent carriage-free within the range of the London Parcel Delivery Company. Parcels of £3 value free of railway carriage throughout the Kingdom. LISTS, with PRICES sent, POST-PAID, by application, as above; or to CAPPER, SON, and MOON, 164, REGENT-STREET, LONDON. (nearly opposite New Burlington-street.)

GLENFIELD PATENT STARCH, used in the Royal Laundry. And WOTHERSPOON and Co.'s Steam-made COMFITS and LOZENGES. Glasgow: R. WOTHERSPOON, 40, Dunlop-street. London Depot: Wotherespoon, McKay, and Co., 40, King William-street, City.

£45,000 is now ready to be advanced in Sums of from £100 and upwards, at a moderate rate of interest, by a respectable SOLICITOR, on mortgage of real and personal security.—Address (in the first instance), with full particulars, JOHN HOLCOMB, Esq., care of Mr. Ker, law stationer, Chichester Rents, Chancery-lane, London.

CHUBB'S FIRE-PROOF SAFES, and LOCKS.—These Safes are the most secure from fire, fraud, and fire. Chubb's Locks, with all the recent improvements; Cash and Dead Boxes of all sizes. Complete lists, with prices, will be sent on application.—CHUBB and SON, 57, St. Paul's Churchyard, London; 25, Lord-street, Liverpool; 16, Market-street, Manchester; and Horsely-fields, Wolverhampton.

FIRE ANNIHILATORS.—Their practical value is now proved incontestably by several cases of use at real fires, and is formally acknowledged by the Board of the Emigration Commission to pass passenger ships with Fire Annihilators. Apply to the Secretary of the Fire Annihilator Company, No. 105, Leadenhall-street, City; or to Messrs. Morton, Liverpool, Manchester, and Leeds; Halse and Co., Jewin-street, Cripplegate; Small and Co., Glasgow; Mr. Conradius Carleton, Dublin; Mr. Hogg, Limerick; Mr. Fynn, Galway; Little and Co., Londonderry.

PURE ROUSSILLON, 26s. per dozen, from the vineyard direct. One of the finest known red wines, firm bodied, of full colour, with fine violet tints, has the deep glow of Burgundy, a bouquet resembling the finest Port, but fresher, smoother on the palate; has the merit of not causing acidity in those temperaments which are subject to it as readily as Port; is rich, racy, soft, and mellow flavoured; will keep to a great age; aroma, firmness, and vinosity of a very perfect and rare character.—Foster and INGLE, Mitre-court, Milk-street, Cheapside. Pale Sherry, 25s., 30s., standard or natural, 31s.; old ruby sparkling Port, 42s., each. Carriage free.

PRICE'S DISTILLED PALM CANDLES. 12lb. Weight and the Box for 9s., can now be had from all dealers. Minutes of evidence taken before the Select Committee on the West Coast of Africa.—Lord Stanley, Chairman.—Query 1688. Is it the fact that the Slave-trade has decreased in proportion as the trade in Palm Oil has increased?—Mr. Clegg: Yes, it is. Query 1956. What policy would you recommend, from your observation and experience on the coast, as best calculated to promote civilization in Africa, and put down the Slave-trade?—Captain Bailey: It would be best to increase the legitimate trade in Palm Oil. See "Blue Book," August 5, 1845, pages 89 and 103; and for Account of the Manufacture, see "Exhibition, Jury Report," Vol. ed., p. 622; and see pages 604, 620, and 629.—Belmont, Vauxhall, Surrey.

IMPORTANT to SLOPPERS, TAILORS, and CORSET, BACK, and BAG MAKERS.—The Lancashire Sewing Machine Company beg to call the attention of all parties interested in sewing or stitching fabrics of any kind to a new MACHINE for this purpose, but recently patented by themselves, possessing the following advantages over any other or hand labour:—1. The stitching is more uniform and much stronger than is possible for hands to make it. 2. The machine is simple in its action and construction, and will produce more work than any twenty hand sewers. 3. It will work a circle, curve or turn a square corner, as well as sew a straight line, and is adapted to every part of any garment, except buttons and button-holes. The Machine may be seen in operation at the Company's Offices, 2, Lawrence-lane, Cheapside, London; or 36, Blackfriars-street, Manchester.

London: Printed and Published at the Office, 198, Strand, in the Parish of St. Clement Dames, in the County of Middlesex, by WILLIAM LITTLE, 198, Strand, aforesaid.—SATURDAY, APRIL 23, 1853.—SUFFLEMENT.